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STATE OF KANSAS.

THIRTEENTH ANNUAL REPORT

OF THE

AUDITOR OF STATE,

FOR THE YEAR ENDING NOV. 30, 1873.

TOPEKA, KANSAS.
STATE PRINTING WORKS: GEO. W. MARTIN, STATE PRINTER.
1873.

TOPEKA, November 29th, 1873.

Hon. Thomas A. Osborn, Governor:

DEAR SIR: The following suggestions in regard to the financial condition of the State are respectfully submitted.

DANIEL W. WILDER,
Auditor of State.

REPORT.

MUNICIPAL BONDS.

The following circular letter was sent in April to every municipality in the State:

"The law of March 2d, 1872, chapter 68, requires each county, city and township clerk to make reports to the Auditor on the first day of January, and of July, of each year, and at such other times as the Auditor may request, certifying and transmitting to him a full and complete statement of the bonded indebtedness, of every description, of such county, city, and township, particularly setting forth the nature of the bonds, and for what purpose they were issued. [See sections 12 and 13 of the law.] These reports ought to contain an original signature of every officer who has signed bonds. Where such persons are no longer in office, one of their old signatures may be sent.

"The officers in many localities have failed to comply with the provisions of this law. No bonds can be registered until such a statement is received. [See section 14.] In all cases where new bonds are voted and issued, that fact should be reported to the Auditor, with a correct description of the bonds. This will prevent any delay in the registration, and aid in the negotiation of the bonds.

"In the case of township bonds—since township officers have no seal—there should be a statement from the county clerk, attested with his seal, that the persons who have signed the bonds are township officers. The names of township officers are not reported to, and are not officially known by, any officer of the State.

"Bonds bearing the same date, for the same sum, and issued to the same parties, may all be described in one line, as 'No. 1 to 20, inclusive,' or, 'No. 1 to No. 100, inclusive,' etc.

"A faithful compliance with the provisions of this law will prevent the recurrence of frauds, and will add to the financial credit of towns, cities and counties. The Auditor is required to copy these statements in a book kept for that purpose. This duty was not done by my predecessor, and cannot be properly done until correct reports are received from local officers.

"Section 22 of the law reads as follows:

"'The Treasurer and Auditor of State shall annually, on the 30th day of

November of each year, publish a detailed statement of the business transacted by them during the preceding year, under the provisions of this act.'

"This provision of the law was not complied with last year. It is of the highest importance that it should be obeyed, but the Auditor's report will have very little value unless the clerks of counties, cities and townships furnish him with full and accurate information.

"Copies of this circular, postage paid, will be sent to county clerks for them to re-mail to the officers of every township in their counties."

The officers to whom this letter was sent generally answered it; some, however, neglected, and a few refused to make any statement, though frequently asked to do so.

STATEMENT OF BONDS ISSUED BY COUNTIES, CITIES AND TOWNSHIPS.

Counties.	*Issued by*	*For What.*	*Amount.*	*Total for Co.*
Allen	County of Allen	Jail	12,000	
"	" " "	Railroad	150,000	
"	Township of Humboldt	"	75,000	
"	" " "	Pratt & Dayton.	4,500	
"	City of Humboldt	Railroad	99,900	
"	Township of Iola	Bridge	29,750	371,150
Anderson	County of Anderson	Railroad	200,000	200,000
Atchison	County of Atchison	Bridge	25,200	
"	" " "	Poor Farm	5,000	
"	" " "	Railroad	300,000	
"	" " "	Funding	45,000	
"	City of Atchison		465,300	840,500
Barton	County of Barton	Bridge	10,000	
"	" " "	Court House	25,000	
"	Township of Great Bend	Bridge	15,000	
"	City of Great Bend	Funding	1,000	51,000
Barbour	County of Barbour	Railroad	100,000	100,000
Bourbon	County of Bourbon	"	150,000	
"	" " "	Improvement	22,000	
"	City of Fort Scott	"	133,678	
"	" " " "	Railroad	100,000	405,678
Brown	County of Brown	"	100,000	100,000
Butler	Township of Eldorado	Bridge	9,000	
"	Township of Chelsea	"	1,500	10,500
Chase	County of Chase	Court House	40,000	
"	Township of Toledo	Railroad	5,000	
"	Falls Township	Bridge	10,000	
"	Cottonwood Township	"	10,000	65,000
Cherokee	County of Cherokee	Improvement	12,500	
"	City of Baxter Springs	"	16,000	
"	" " "	Railroad	150,000	
"	Township of Salamanca	"	75,000	
"	Crawford Township	"	20,000	
"	Shawnee Township	"	20,000	
"	Spring Valley Township	"	150,000	
"	Neosho Township	Improvement	5,000	448,500
Clay	County of Clay	Railroad	100,000	100,000
Cloud	County of Cloud	Improvement	6,000	6,000
Coffey	County of Coffey	Bridge	45,000	
"	Township of Burlington	Funding	8,000	
"	City of Burlington	"	1,040	54,040
Cowley	Bolton Township	Bridge	4,000	
"	Winfield Township	Funding	12,000	
"	Creswell Township	"	4,000	
"	" "	Bridge	7,500	27,500
Davis	County of Davis	Improvement	8,000	
"	" " "	Bridge	10,000	
"	" " "	Railroad	100,000	
"	" " "	Improvement	8,000	126,000
Doniphan	County of Doniphan	Railroad	400,000	
"	" " "	Improvement	10,100	410,000
Dickinson	County of Dickinson	Bridge	88,200	

STATEMENT OF BONDS ISSUED—CONTINUED.

Counties.	*Issued by*	*For What.*	*Amount.*	*Total for Co.*
"	Grant Township	"	$ 10,000	
"	Newbern Township	"	1,500	
"	Lincoln Township	Water Power	1,000	
"	" "	Bridge	6,300	
"	City of Abilene	Funding	3,000	110,000
Ellis	County of Ellis	Improvement	11,300	11,300
Ellsworth	County of Ellsworth	"	12,000	
"	Ellsworth Township	Bridge	15,000	27,000
Greenwood	County of Greenwood	Court House	60,000	60,000
Douglas	County of Douglas	Railroad	625,000	
"	City of Lawrence	Hotel	10,000	
"	" " "	Fire Departm't	10,000	
"	" " "	Market House	25,555	
"	" " "	School	31,500	
"	" " "	Railroad	276,500	
"	" " "	University	100,000	
"	" " "	Funding	7,973	
Douglas	City of Lawrence	Cemetery	2,222	$1,088,750
Franklin	County of Franklin	Railroad	250,000	
"	" " "	Jail	5,000	
"	" " "	Poor Farm	5,798	
"	Greenwood Township	Bridge	800	
"	Appanoose Township	"	1,000	
"	City of Ottawa	Improvement	15,000	
"	" " "	Funding	5,000	
"	" " "	Railroad	60,600	
"	" " "	Bridge	2,000	345,198
Harvey	Sedgwick Township	"	13,500	
"	City of Sedgwick	Funding	3,300	16,800
Howard	County of Howard	"	5,000	5,000
Jefferson	County of Jefferson	Bridge	25,000	
"	Jefferson Township	Railroad	25,000	
"	Grasshopper Falls Tp	"	40,000	
"	Rock Creek Township	"	20,000	
"	Kentucky Township	Bridge	9,700	
"	Oskaloosa Township	School House	5,200	124,900
Jackson	County of Jackson	Railroad	60,000	60,000
Johnson	County of Johnson	"	298,000	
"	Olathe Township	"	25,000	
"	Lexington Township	"	5,000	
"	Shawnee Township	Bridge	1,000	329,000
Labette	County of Labette	Funding	29,020	
"	Oswego Township	Railroad	180,000	
"	" "	Bridge	20,000	
"	Richland Township	Railroad	50,000	
"	City of Chetopa	"	25,000	
"	" " "	Bridge	10,000	
"	" " "	Funding	12,300	326,320
Leavenworth	County of Leavenworth	Railroad	712,256	
"	" " "	Funding	80,200	
"	" " "	Court House	125,000	
"	City of Leavenworth	Railroad	252,500	
"	" " "	Improvement	249,481	1,409,437
Lincoln	County of Lincoln	Court House	4,000	4,000
Linn	Potosi Township	Bridge	5,500	
"	Scott Township	"	3,000	
"	Lincoln Township	"	7,200	15,700
Lyon	County of Lyon	Railroad	400,000	
"	City of Emporia	Funding	38,239	438,239
Marion	County of Marion	Railroad	100,000	
"	" " "	Bridge	13,000	113,000
Marshall	County of Marshall	Railroad	100,000	
"	Blue Rapids Township	Bridge	20,000	
"	Blue Rapids City Township	"	8,000	
"	Vermillion Township	"	1,500	
"	City of Waterville	Water Power	10,000	
"	Waterville Township	Bridge	19,400	
"	Marysville Township	Town Hall	14,500	
"	" "	Bridge	6,500	179,900
Miami	County of Miami	"	20,000	
"	" " "	Railroad	275,000	295,000
Mitchell	Beloit Township	Bridge	10,000	10,000
Montgomery	County of Montgomery	Railroad	200,000	

STATEMENT OF BONDS ISSUED—CONTINUED.

Counties.	*Issued by*	*For What.*	*Amount.*	*Total for Co.*
"	" " "	Funding	90,475	
"	Cherokee Township	Bridge	8,000	
"	Parker Township	"	16,800	
"	City of Parker	Railroad	25,000	
"	City of Independence	"	23,500	
"	Independence Township	"	50,000	
"	" "	Bridge	3,500	
"	Louisburg Township	"	5,000	422,275
Morris	County of Morris	Railroad	165,000	
"	City of Council Grove	Funding	11,000	
"	Council Grove Township	Court House	15,000	191,000
Neosho	County of Neosho	Funding	21,000	
"	Mission Township	Railroad	80,000	
Neosho	Mission Township	Bridge	$45,000	
"	Tioga Township	"	13,000	
"	City of Osage Mission	Funding	4,000	
"	City of Erie	Railroad	2,000	$165,000
Osage	County of Osage	"	200,000	
"	Ridgeway Township	"	25,000	
"	City of Osage	Improvement	1,000	
"	City of Lyndon	Funding	2,000	
"	City of Olivet	"	1,700	229,700
Osborne	County of Osborne	"	5,000	5,000
Ottawa	Logan Township	Bridge	4,200	
"	Concord Township	"	10,500	
"	Centre Township	"	9,300	
"	Sheridan Township	"	5,000	29,000
Pottawatomie	Wamego Township	"	39,000	
"	City of Wamego	Improvement	4,500	
"	St. Mary's Township	Bridge	40,000	
"	Blue Township	"	6,000	89,500
Reno	County of Reno	Bridge and C.H.	78,000	78,000
Republic	County of Republic	Funding	15,500	
"	Scandia Township	Bridge	3,500	19,000
Rice	County of Rice	Funding	8,000	8,000
Riley	County of Riley	Railroad	140,000	
"	" " "	Improvement	18,400	
"	Manhattan Township	Bridge	60,500	
"	" "	College	12,000	
"	" "	Railroad	15,000	245,900
Saline	County of Saline	"	50,000	
"	" " "	Bridge	25,000	
"	" " "	Improvement	28,100	103,100
Sedgwick	County of Sedgwick	Railroad	200,000	
"	" " "	Funding	10,000	
"	Rockford Township	Bridge	5,000	215,000
Shawnee	County of Shawnee	Court House	38,000	
"	" " "	Railroad	200,000	
"	" " "	Bridge	50,000	
"	" " "	Fair Grounds	15,000	
"	City of Topeka	Funding	16,400	
"	" " "	Bridge	50,000	
"	" " "	Fire Dep't	1,750	371,150
Smith	County of Smith	Funding	3,000	3,000
Sumner	Belle Plain Township	Bridge	4,200	
"	Oxford Township	Improvement	10,000	14,200
Wabaunsee	Wabaunsee Township	Bridge	15,000	15,000
Washington	County of Washington	Funding	13,000	
"	Hanover Township	Bridge	5,000	
"	" "	Railroad	20,000	
"	Washington Township	Bridge	3,000	41,000
Wilson	Neodesha Township	"	12,000	
"	Centre Township	"	7,000	
"	" "	Railroad	50,000	
"	City of Neodesha	Bridge	12,000	
"	City of Fredonia	Railroad	20,000	
"	" " "	Funding	1,200	
"	Verdigris Township	Bridge	7,000	
"	Cedar Township	Railroad	10,000	119,200
Woodson	Neosho Falls Township	Bridge	23,000	23,000
Wyandotte	County of Wyandotte	"	50,000	
"	" " "	Improvement	143,847	
"	Shawnee Township	"	16,000	
"	City of Wyandotte	"	67,061	276,908

This statement shows that the municipal bonds issued to build railroads amount to $7,550,256;* to build bridges, $1,057,550; for various purposes, $2,141,639; total, $10,749,445. A few issues of bonds included in this report are declared by the localities issuing them to be illegal. The bonds were registered by my predecessor. When the Courts declare them to be illegal, a record of that fact will be made in this office. Bearing this fact in mind, it is probable that the total municipal debt in bonds above given is sufficiently large, although the debt of some localities has not been fully reported.

The following is copied from a report made by me last winter to the House of Representatives:

"It has often been reported and published that the sum of such indebtedness was $50,000,000. These wild rumors in regard to the amount of Kansas bonds have had their origin in the knowledge of the financial condition of other States. In Missouri, for instance, the value of bonds registered by the Auditor is over $32,000,000, while the State debt is nearly $18,000,000, making an aggregate debt of fully $50,000,000. That State is more than 50 years old, but much of the land is still raw prairie; 47 Counties in Missouri have less than 10,000 inhabitants each, and 72 other counties in that state have a population of over 10,000, but less than 12,000 each. Kansas has grown so rapidly in population and wealth that she has never been in danger of repudiating her honest debts. The money we have expended for railroads, bridges and school houses has made our State attractive to the immigrant."

In July, 1873, the County debt alone, in Missouri, reached $21,199,943, with thirty-six Counties "to hear from."

In Ohio, the local debt is more than double that of the State debt, and the Governor said in his last message that the growth of local indebtedness is not likely to stop until a remedy is found either in legislative prohibition or in constitutional provisions.

The town and city debt of Illinois is five times her State debt.

The New York Constitutional Commission reported, in March last, that some of the towns in New York have been bonded, for

*RAILROAD BONDS ISSUED.—The *Moniteur des Interets Materiels*, published at Bruxelles, Belge, has collated the following information of the amounts of bonds of railroads and manufacturing and mining companies issued in the countries named:

Germany	33,316,445	Italy	5,985,130
Austria	38,287,058	Netherlands	11,604,832
America	390,290,106	Russia	9,008,030
Belgium	1,240,951	Switzerland	6,442,379
Spain	2,139,546	Turkey	353,159
France	6,379,572		
Great Britain	125,125,232	Total	632,152,440

It will be seen that nearly two-thirds of these have been issued from America, though it should be noted that not all of these are from the United States—South America having contributed an amount undoubtedly large, though we have no data for making even an approximate estimate of that sum.—*New York Financier, September 20th.*

railroads alone, for 20, 30 and even 50 per cent. of their assessed valuation. They have also issued bonds for various other purposes. The aggregate bonded indebtedness of the counties, cities, towns and villages of New York is stated by the Commission to be "the enormous sum of $214,344,676."

"The entire valuation of real and personal property of the State is $2,124,034,143.

"Showing that, aside from the debt of the State and United States, the property of the people of this State is bonded for local purposes 10½ per cent. of its assessed valuation.

"By an examination of the detailed statements it will be seen that a large amount of town bonds were issued in 1872, showing that the practice of town bonding is still in progress. In addition to the amount of municipal indebtedness as stated above, an additional amount of bonds have been authorized by municipalities to the amount of $2,165,000. All of which will unquestionably be issued within the next three or four months. In addition to that a number of towns are now going through the preliminary process of bonding, with every indication that the municipal bonded debt at the close of 1873 will reach fully the aggregate amount of $225,000,000.

"Your committee present in connection with the report a section prohibiting cities, towns and villages hereafter incurring debts beyond 10 per cent. of their assessed valuation, including existing indebtedness, which they recommend this Commission to adopt as part of the Constitution of the State."

The provisions of the Constitution, on this subject, finally agreed upon by the New York Commission read as follows:

"Neither the credit nor the money of the State shall be given or loaned to or in aid of any association, corporation, or private undertaking. This section shall not, however, prevent the Legislature from making such provision for the education and support of the blind, the deaf and dumb, and juvenile delinquents, as to it may seem proper. Nor shall it apply to any fund or property now held or which may hereafter be held by the State for educational purposes.

"No county, city, town, or village shall, hereafter, give any money or property, or loan its money or credit, to or in aid of any individual, association, or corporation, or become, directly or indirectly, the owner of stock in or bonds of any association or corporation, nor shall any such county, city, town, or village, be allowed to incur any indebtedness, except for county, city, town, or village purposes. This section shall not prevent such county, city, town, or village from making such provision for the aid or support of its poor as may be authorized by law."

Supposing our population to be 620,000, and our total debt $13,379,775,* the debt to each person would be $21.50. The New

*Our actual debt is $13,379,775; namely, State, $701,745, Municipal, $10,749,445, School, $1,928,585.

York *Financier* has recently published the following statement:

"Kansas City, Missouri, has a bonded debt of about $1,200,000, and a population of 40,000 or $30 for each inhabitant. New York, $80,000,000—or $87 per head. Philadelphia, $62; Boston, $91; St. Louis, $45; Chicago, $50; Baltimore, $49; New Orleans, $134; San Francisco, $50; Louisville, $55; Portland (Maine), $35; Jersey City, $73; Atlanta (Georgia), $450; Pittsburg, $69; Charleston, (South Corolina), $102; Memphis, $75; Richmond, (Virginia), $66; Cincinnati, $31.

"State debts are reported, with more or less exactness; but by the last census the aggregate State bonded debt was $324,747,959, the aggregate county bonded debt $157,197,873, and the aggregate town and city $269,460,661. Assuredly it is time to find out how we stand and how much is the total we owe before being restless to borrow more. The newer States must borrow, and it is only right that they should; only let them borrow and bond very carefully, never forgetting about the payment. But in the older States there should be a disposition cultivated to hold in check the perverse habit of human nature to borrow for local enterprises. The process of bonding is so seductive, so pleasant to manage, so profuse in dazzling promises of future development, and so soothing in putting aside the disagreeable subject of taxes and payment, that *there is great danger of over-doing the business* and working an injury which will require many years to repair *and will indefinitely hinder the development it is intended to secure.*"

Section 12, Article IX of the new Constitution of Illinois, has this provision:

"No County, City, Township, school district or other municipal corporation, shall be allowed to become indebted in any manner, or for any purpose, to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and County taxes, previous to the incurring of such indebtedness. Any county, city, school or other municipal corporation, incurring any indebtedness, as aforesaid, shall, before or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt, as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same."

A constitutional provision or a law, at least as strenuous as this, should be enacted in this State. It should be stated that most of our local bonds now outstanding, were voted and issued before the enactment of the present law limiting bonded debts to ten per cent. on the value of the taxable property.

THE BOND REGISTRATION LAW.

Chapter 68 of the Laws of 1872 has done more harm than good. In my judgment, it ought to be repealed. It facilitates bond-voting. It is distasteful to the people, being looked upon

as a means of centralizing power in the hands of the Treasurer and Auditor. This fear has thus far been groundless because the law has not been obeyed. The Treasurer is unfriendly to the law and shrinks from the duties it imposes upon him. I mean by "Treasurer," Mr. Collins, the Chief Clerk, for the Treasurer has not spent a week in that office since the Legislature adjourned. Mr. Collins has not opened separate books for the municipal bond business, and sometimes returns to the Counties money sent him to pay interest on registered bonds. Since the suspension of Gilman, Son & Co., the Treasurer has written to New York that "there will be no more of said interest paid through this department after the little remnant now with our agents (Gilman, Son & Co.,) is exhausted."* Sections 18 and 19 of this law are mandatory, providing that the State Treasurer "shall" do that which he now says he will not do. The duties of the Treasurer under this law are not pleasant or slight. Some bonds are registered and some are not; some bonds of the same date and issue are registered while some are not; but the law extends its guardianship only over registered bonds; the interest on these bonds is to be paid through the State Treasurer, while unregistered bonds are to be paid through other channels. Perplexing complications may be partly avoided by disobeying the law. County Treasurers love it even less than the State Treasurer. It threatens to take from them the custody of precious funds.

The provision of the law which fees the Auditor, giving him a dollar for every bond registered, is wrong. The whole system of

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*I have been often appealed to by bond-dealers in New York to sign a statement (sometimes they are kind enough to write it out, just as they want it,) to the effect that our law and bonds are the best ever known. It has not seemed to me to be my duty to write or sign any such statement. The purchaser of bonds must use his own judgment; I shall not try to bias it or to mislead him. Last year, however, the Governor, Auditor and Treasurer did make such statements. and they were generally published and circulated. Here is one of them, copied from a pamphlet issued by the firm which afterwards bought the Gregory, Cloud and Budlong bonds:

"STATE OF KANSAS, OFFICE OF TREASURER OF STATE,
"TOPEKA, August 6, 1872.

"GENTLEMEN:—In reply to your inquiries of this date, I will say, that the interest and principal of the bonds of counties, townships, cities, and towns, registered in the office of the Auditor of the State of Kansas, under and by virtue of the laws of the State, and for which money has been paid into the Treasurer's office, will be paid at the bank of Messrs. Gilman, Son & Co., in New York City, when due, or at the State Treasury at Topeka, Kansas, without regard to the stipulations of the bonds themselves in this respect. I may also say that it appears to have been the object of the framers of the Act, as it certainly is my desire, to make the payment of the interest on these bonds as certain as it is on the bonds of the State. The machinery for collecting and disbursing the money to pay this interest, is precisely the same as if it were State indebtedness. I believe our local bonds, above mentioned, to be safe and reliable investments now, and do not anticipate any difficulty that will detract from their value hereafter.

"Very truly, yours, J. E. HAYES, *Treasurer of State.*"

fees is wrong. They often act as bribes. Officers paid by fees may become extortioners, and they usually manage to deceive the people as to the amount of money received for their services. A fixed salary, known to all, is the true way to pay servants. Frauds have already been perpetrated under this law, and it is possible that they may be, in some other way, repeated.

The following is the concluding paragraph of the report made by the Special Committee last winter:

"Your Committee further find that at the time the said bonds were issued and registered, there were no such cities in fact in the county of Cherokee, State of Kansas, as Budlong, Cloud or Gregory; that said bonds were falsely and fraudulently issued, and that all the certificates of the city Clerks and Mayors of the said cities were false and fraudulent; and your Committee are of the opinion that the parties who procured the issuing of the said bonds and the registration of the same, knew them to be false and fraudulent at the time they were issued and registered; and that all the parties connected with the issuing of said bonds and certificates ought to be punished to the fullest extent of the law; and your Committee respectfully recommend that the bond and registration law be so amended as to render a repetition of this swindle an impossibility.

"Respectfully submitted.

"A. F. ELY, *Chairman.*
"DANIEL M. ADAMS,
"A. F. CHILDS."

(See House Journal, 1873, page 1065.)

The law, however, was not amended, and no attempt was made to punish the swindlers. A good law ought rather to prevent fraud than to lead to its perpetration. The Budlong, Cloud and Gregory bonds were bought by a bond-dealing firm in New York for $68,000. It is probable that the Auditor's certificate on the back was the guaranty that sold those bonds. The purchasers have since suspended, having failed to unload Budlong. The disgrace of Budlong, of course, falls upon the whole State. Recently a similar scheme has been attempted in the case of unorganized counties—the issuing of bonds where there were no people and no property—and this time the registry law prevented its accomplishment.

If the law is to stand, it ought to be so amended as to require that copies of the printed notices mentioned in sections 4 and 9 be sent to the Auditor when bonds are presented for registration. Publication in a newspaper that an election was called, and that an election was held, would afford almost certain proof to the Auditor that there had been such an election, and such an issue

of bonds, by the officers, and for the purpose and amount named.

Those familiar with the operation of the Illinois registry law believe that act to be very much superior to our law. The object of both is, of course, to increase the price cities and counties receive for bonds by convincing purchasers that the bonds are genuine and that interest and principal will be promptly paid. That object is worth regarding. Although we have overdone the business of bond-voting, there is not now and never has been any danger of repudiation by the people of any part of Kansas.

How good it is to borrow, is thus stated by the New York *Financier*:

"It cannot be necessary to occupy even a short paragraph in stating the benefits of borrowing and lending, for they may be summed up by saying that thus the whole forces of mankind are made available, in the imperfect way that all human work is carried on, for the development of wealth and the general onward movement of civilization. The bond is the promissory note of corporations, municipalities and governments. Some bonds are found to be worthless, but many promissory notes have been found to be the same, and there is no more logic or sense in indiscriminate denunciation of bonds for that reason than in condemning individual obligations because many of them go unpaid. The unpaid promissory note, and the paid bond, go alike unmentioned and unnoticed; the unpaid bond is widely advertised, and the public are prone to omit inquiring into the percentage of those that fail to those that stand. By means of bonds, Europeans helped build up the Eastern States; they in turn have helped build up the Western; and capital has gone, taking labor with it, to the places where labor yields the largest attainable results, in which all mankind share in varying degrees."

How good it is to pay, is one of those things that the country is now finding out. One thousand dollars, invested at ten per cent. compound annual interest, for thirty years, will increase to $17,449; two hundred thousand dollars, (the amount a County usually votes to a railroad,) will increase at the same rate and time to $3,489,800. Bonds to the amount of $200,000, at 70 cents on the dollar, would bring to the County $140,000. Difference between investing and borrowing, $3,349,800.

The Chicago *Tribune* recently said:

"The Constitution of Illinois prohibits every city, town and village corporation from incurring debts on account of railroads or any other private enterprise. They are expressly forbidden to issue bonds, subscribe for stock, or make any donation whatever in aid of corporations. The necessity for this universal prohibition is found in the manner through which railroad and other corporations have secured municipal aid. The use of money to secure the needed legislation from Common Councils, and the inadequate information and small interest in cases where the people vote on the pro-

jected subsidy, have enabled the log-rollers to carry their points without regard to the merits of their projects. The absurd rivalry which prevails among the small towns has also been an inducement at all times to mortgage their property beyond their resources to secure what appeared to be a local advantage. The only sure means of preventing these swindles and follies is by prohibiting them altogether. That portion of the Illinois Constitution which does this is probably the most useful provision it contains. In the next place, the Illinois Constitution limits town, county, and city indebtedness to 5 per cent. of the assessed valuation of the taxable property."

UNORGANIZED COUNTIES VOTING BONDS.

Chapter 72, of the Laws of 1873, has thirty sections devoted to giving the boundary lines of new counties. The Legislative longing for bonds could no longer restrain itself, and sections 31 and 32 give the power of voting bonds to unorganized counties. An unorganized county is declared to be a municipal township. The general law providing for the organization of townships is ignored, and the attempt is made, in this County-Boundary law, to make new and exceptional rules for townships.

Section 5, Article XII, of the Constitution, reads as follows: "Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power."

Bonds have actually been sent to this office, for registration, claiming to be issued under this law, and purporting to be the bonds of "Kingman Township, Kingman County"—that County having no actual existence. The bonds were accompanied by an abundance of papers, but the papers did not show that any election had ever been held to vote the bonds, while they did show that, had such an election been held, it would have been illegal. The papers did not show that any assessment of property had ever been made, or that any property existed for assessment, or that any taxes would be collected to pay either the principal or the interest of the bonds. And the law does not provide for the assessment and collection of taxes before or at the time of voting and issuing bonds.

It is a well-known fact that Counties are organized as soon as they have sufficient population for that purpose. Kingman County will be organized as soon as there is any necessity for its existence, and its actual citizens would be apt to repudiate any

such attempt as this to saddle them with a bonded debt which was created before the county was born.

Sections 33 and 34 of this County-Boundary law read as follows:

"SEC. 33. That whenever any criminal prosecution shall be commenced in any of the unorganized counties of the State, the State of Kansas shall be responsible for and shall pay the costs of such prosecution to the same extent as counties are responsible for costs in criminal cases.

"SEC. 34. That whenever the State shall be responsible for costs in any criminal proceeding, a fee bill shall issue, directed to the Auditor of State, who shall carefully examine said bill and see that the same is correct, and shall thereupon issue his warrant upon the Treasurer for so much thereof as he may find to be authorized by law."

A fee bill of $158.20 has been sent here by the County Attorney of Reno county, to pay costs for the arrest and trial of the thieves of "two brown mares." Section 25, Article II of the Constitution, provides that "No money shall be drawn from the Treasury except in pursuance of a specific appropriation made by law." The Legislature made no appropriation to carry out the provisions of this County-Boundary law, and one would not suppose that any Legislature would open the door for such expenses from unorganized counties, or, indeed, allow such a bogus law to stand unrepealed.

The germ of the concluding sections of this law will be found in the Laws of 1863, page 45. That law, though probably unconstitutional, did not contain the dangerous provisions above quoted. It was repealed in 1868.

BONDS ISSUED IN AID OF PRIVATE ENTERPRISES.

At the June term of the United States Circuit Court for the District of Kansas, Hon. John F. Dillon rendered a decision in the case of the National Bank of Cleveland *v.* the city of Iola. The decision as published, 9 Kan., 689, is thus summarized by Hon. Wm. C. Webb, the Reporter of the Supreme Court:

"LEGISLATIVE POWER; *Retrospective Laws.* Where the Legislature can legally grant or confer authority to hold an election for a particular purpose, it can ratify and confirm an election held for such purpose without such legislative authority; but the Legislature cannot do by a curative or retrospective act what it could not have previously authorized.

"SPECIAL LAWS; *Corporate Powers.* An act limited in its application to a single city, and a single election, and the issue of specific bonds, is manifestly a special act; and where such act undertakes to authorize such city to issue its bonds in aid of a manufacturing enterprise, and to levy and collect taxes to pay such bonds, it undertakes to confer upon such city

certain corporate powers. Special acts conferring corporate powers are forbidden by § 1 of article 12 of the constitution of Kansas, and are void. [Citing and following *Atchison v. Bartholow*, 4 Kan., 124, and *Wyandotte v. Wood*, 5 Kan., 603.]

"PRIVATE ENTERPRISES; *Taxation in aid of, void.* The Legislature cannot legally and constitutionally exercise the right of taxation in such manner and to such extent as to compel or coerce the citizen to aid in the establishment of purely private enterprises or objects, nor for the payment of municipal bonds issued in aid of such private enterprises; and statutes enacted for such purposes are unconstitutional and void.

"TAXATION; *Object and Purposes.* Taxation is a mode of raising revenue for *public purposes.* When it is prostituted to objects in no way connected with the public interests, it ceases to be taxation and becomes plunder; and the establishment of a bridge manufactory, or foundry, owned by private individuals, is essentially a private enterprise.

"MUNICIPAL BONDS; *Want of power to issue, Notice of, Presumed.* Bonds issued by a municipality in aid of strictly private enterprises, are void—void from the beginning, and void into whosesoever hands they may have come. All persons must at their peril take notice of the *power* of municipal corporations or officers to issue securities, and especially is this so where the want of power results from constitutional prohibitions or provisions."

Judge Webb, in a note to this decision, gives a history of the legislation in the Iola bond case, and concludes it as follows:

"Immediately after Judge Dillon's decision in the *Iola case* was announced, Hon. D. W. Wilder, Auditor of State, addressed a letter to the Topeka *Commonwealth*, in which, after referring to such decision, he says:

'Bonds of this class (those issued in aid of *private* enterprises,) will not hereafter be registered. * * * Section 11 of ch. 68, Laws of 1872, has this proviso: 'That such bonds shall not bear interest or be negotiable until after the delivery and registration thereof.' Of course, *if not registered*, they will not be in circulation, and the solvency and good name of our State will not be injured.'

"The *Burlingame Woollen-Mill Bonds* had been registered; and in July, 1873, the County Treasurer of Osage county applied to the Auditor of State for information as to the raising of money to pay the interest 'accrued and to accrue' on said *woollen-mill* bonds. The Auditor referred the matter to Hon. A. L. Williams, Attorney-General of Kansas, and received this reply:

"ATTORNEY GENERAL'S OFFICE, TOPEKA, July 20, 1873.

"HON. D. W. WILDER, *Auditor of State:*

"DEAR SIR: In deciding the Iola Bridge Bonds, and all other bonds issued in aid of private enterprises, null and void, Judge Dillon merely gave voice to the unanimous judgment of the bar of this State. All bonds of this description are void, and money collected from the people to pay them is not taxation, but robbery. No officers should levy, and no person should pay, such a tax. Yours respectfully, A. L. WILLIAMS.

"Acting upon this authority the Auditor declines to certify the amount of interest 'accrued and to accrue' on such bonds. And it may be regarded

as tolerably well settled in Kansas that the validity of all municipal bonds issued in aid of any mere private enterprise will be contested by tax-payers, if payment is attempted to be enforced, and that when contested they will be adjudged to be void." *

ASSESSMENT.

The total assessed value of real and personal property in the State, as fixed by our own officers, for the year 1870, was $92,-528,099. The United States census for that year made the true value of real and personal estate in Kansas $188,892,014, or more than double the amount of our assessment.

The total assessment made this year, and included in this Report, is $125,684,162. This sum is not very much in excess of the value of the railroads in Kansas, as fixed by railroad authority. It probably gives about one-third of the actual value of the property of the State. Our laws require the assessment of real and personal property "at its true value in money," but these laws are evaded. Some counties that are growing in wealth and population return each year a smaller assessment roll. This injustice to other counties and to the State at large has become so glaring that vital changes in our assessment and taxation laws are imperatively demanded. It is not right that any class of men or any locality should lie and perjure itself out of its taxes, and throw the burden upon classes and localities more honorable but less able to bear the weight. Real estate suffers most severely, because it can be seen. Money and the securities hoarded by the wealthy are not reached by our inefficient laws.

The following is copied from the Report made in 1871 by David A. Wells to the New York Legislature:

The laws of Pennsylvania, in common with those of New York, had indeed for many years required the assessment of real property to be made on a basis of "actual value," with an oath on the part of the assessors (and a penalty for false swearing, or neglect) that they had complied with its provisions; but in Philadelphia, as to-day, also, in New York, the law had never been executed, until 1868, when the supervision and control of the assessment and collection of taxes in Philadelphia was intrusted to a commission of three officers, called the "board of revision of taxes," who

*The Legislature of the State has no power to pass a law authorizing a town to raise money either by taxation or issuing its bonds, and loan the same to private parties, to enable them to erect mills and manufactories in such town, thereby to increase its wealth and business, as well as the accommodation of its inhabitants. Such an object is entirely a private one, and in no sense entitled to be called a public use of such a character as to justify the imposition of taxes upon the inhabitants and property of a town by the vote of the majority of such town.

The minority of the inhabitants in such case may lawfully demand for their protection the interposition of this court by way of injunction.—*Supreme Court of Maine, Allen et al. vs. Inhabitants of Jay.*

both understood and were determined to discharge their duties. The results of their work were shown in the fact that in the first year the valuation of real estate advanced from $160,350,666 to $445,563,321; and of personal property (the descriptions of personal property liable to taxation in Philadelphia, as before shown, being limited), from $3,737,785 to $7,954,169; while the rate of taxation decreased from $4 to $1.40. The above facts are also further illustrated by the following table, which shows the valuation of real and personal property, and the rate of taxation in the city of Philadelphia from 1866 to 1871, inclusive:

YEARS.	Real Estate.	Furniture, horses and carriages.	Total.	Tax rate per $100.
1866	$159,590,142	$3,241,687	$162,831,829	4.00
1867	160,350,666	3,737,785	164,088,451	4.00
1868	445,563,321	7,954,169	453,517,490	1.40
1869	456,137,222	7,767,767	463,904,989	1.80
1870	470,851,800	8,188,873	479,776,643	1.80
1871	491,844,096	8,592,786	500,436,882	1.80

Strangers who come to Kansas to buy property always inquire the rate per cent. of taxation. The low valuation of property creates the impression that our taxes are three times as high as they really are. A new system of cash valuation has been inaugurated in Illinois, by which the assessed valuation of property has been more than doubled.* At all events, our laws ought to be so made and enforced as to remove inequalities in the burden of taxation, and to compel every portion of the community to bear its proportionate share; while hidden capital should not be permitted to be concealed, and to escape its just responsibilities.

HIGH TAXES.

The taxes in Kansas, when compared with other States, are not higher than the average, though the low assessment may make the fact appear otherwise. But the chief burden does not come from the State. With proper economy and management,

* VALUATION IN ILLINOIS.—The total assessed valuation of the State compares as follows with last year:

	1873.	1872.
Personal property	$301,388,685	$112,213,357
Railroad property	8,103,595	24,384,428
Lands	642,912,908	246,068,965
Lots	241,820,362	126,209,098
Total	$1,194,225,550	$508,875,848

The assessment of 1872 includes all railroad property, but that of 1873 only that portion of railroad property which is assessed in the several counties, consisting of lands, lots and personal property other than rolling stock. It is the duty of the State Board of Equalization to assess all other property belonging to railroads, and the amount will probably be not less than $150,000,000 against $25,000,000 last year, thus increasing the total for 1873 in that amount.—*New York Financier, Sept. 13th.*

The total assessment, for 1873, as finally determined, was $1,341,613,046.

the State tax will soon be so small as to be inappreciable. Our heaviest burdens have not been placed upon us by extravagant and thoughtless State legislation, (though we have had enough of that,) but by our own votes on local propositions. Even our extravagant County organizations are not as expensive as the burdens which come from railroad bonds, bridge bonds, and school bonds. Some of our bridges will wear out before the bonds are due which we voted to build them, and some of our palatial school houses are wearing us out in paying for their first cost and for the expensive school system which they have entailed upon us. Most of the talk against high taxes is only self-condemnation. Hence its exceeding bitterness, for we are conscious of our responsibility and our guilt.

KANSAS PACIFIC LANDS NOT TAXABLE.

Our Supreme Court decided that the lands of the Kansas Pacific Railway Company were taxable. A few months ago the Supreme Court of the United States reversed this decision. Both opinions are now published in the Ninth volume of Kansas Reports. However good law the last decision may be, it at present exempts a large body of land from taxation and extends privileges to a powerful corporation which the ordinary citizen would be very glad to possess. Officers of the Company say taxes will be paid after this year.

SALE OF INDIAN LAND.

By section 36, chapter 102, of the Laws of 1868, the Auditor is required to procure from the Interior Department, on or before the first day of May in each year, lists of Indian lands sold within the State, and to transmit them to the Clerks of the counties in which such lands lie. This is a duty which has been neglected for several years, on the alleged ground that the Department at Washington demands pay for copying such lists. It took three months to get an answer to my first letter—which, for Washington, comes near being indecent haste—but the necessary lists were obtained (on the payment of twenty-five dollars to the Acting Commissioner of Indian Affairs), and were at last forwarded to the Clerks of Wyandotte, Johnson, Miami and Linn counties. Next year the correspondence will begin earlier, in order to get the sales of this year on the next tax rolls.

CERTIFICATES OF INDEBTEDNESS.

Certificates of indebtedness have been issued to the amount of $49,272.93, as follows:

In 1868	$8,602 78	In 1871	$31,440 15
In 1869	3,728 85	In 1872	2,203 35
In 1870	2,807 80	In 1873	500 00

The only Certificate of Indebtedness bearing my signature was issued last winter, on the written opinion of the Attorney General, for the salary of Judge W. R. Brown. It was drawn for $500, was provided for in the appropriations made by the last Legislature, and there is no Certificate of Indebtedness now outstanding.

The last Legislature failed to make any appropriation to pay Sheriffs for transporting convicts to the Penitentiary, to pay for arresting fugitives from justice, to pay the Railroad Assessors their per diem and mileage, to pay the Commissioners appointed to examine State Institutions, to pay for taking the census in counties about to be organized, and to pay the mileage and per diem of members and delegates to the annual meeting of the State Board of Agriculture. Application was made to me to issue Certificates of Indebtedness in most of these, and in some other cases. Had all these demands been granted, the amount of Auditor-made debt would have been very large. It was not deemed best to issue any Certificates whatever.

The form used in these cases has been the following:

CERTIFICATE OF INDEBTEDNESS.

ISSUED IN ACCORDANCE WITH SEC. 38, CHAP. 102, GENERAL STATUTES, 1868.

$..... *STATE OF KANSAS.* No. .....

Auditor's Office, Topeka, ... 18.....

I Certify that there is due .....

on audited voucher, ... *Dollars,*
100

for .....

.....

Auditor of State.

Our laws did not authorize this Auditor-made scrip until 1868. Sections 38 and 39, Chapter 102, of the laws of 1868, read as follows:

"SEC. 38. Whenever legal or proper bills against the State, for services rendered or supplies furnished, are presented to the Auditor for adjust-

ment, if there is no appropriation to pay the same, or if appropriation be exhausted, it shall be the duty of the Auditor to audit the same, and issue to the claimant a certificate of indebtedness for so much as he may find to be due.

"SEC. 39. It shall be the duty of the Auditor to register the certificate so issued by him, in a book provided for that purpose, giving number, amount, to whom and for what issued, and embrace the same in his annual report."

The Commissioners who revised the Statutes in that year did not include these two sections in their Report to the Legislature. They were added as amendments, however, during the session; they passed the Senate unanimously, and the House with only one member, Hon. P. B. Plumb, voting in the negative. It is not too late to move a repeal of this provision. We have had enough of this kind of debt. It is of at least doubtful legality, while there is no doubt that it is bad policy to grant such power to a State officer. These pieces of paper have been treated by the public as evidences of a State debt, and the Legislature has ratified these acts of the Auditor, involving nearly fifty thousand dollars.

Section five of article eleven of the Constitution declares that a public debt can be created by the Legislature directly for two purposes only, "to meet extraordinary expenses," or for "public improvements," and to the extent of one million dollars only.

This language is sufficiently clear, but our Supreme Court has probably settled the question beyond controversy by two decisions. See 4 Kan., 265; 6 Kan., 351.

The Constitution of New York is very similar to ours in this respect, and the Court of Appeals has there declared that, "neither the Legislature, nor the officers and agents of the State, or all combined, can create a debt or incur an obligation for or in behalf of the State, except to the amount and in the manner provided for in the Constitution. * * * A pauper dying may, in form, bequeath millions, but his legatees will be none the richer, and those who come after him will be under no obligation to make good his bequests from their earnings. So the Legislature can effectually dispose of the moneys of the State from year to year, but appropriations in excess of such moneys impose no liability upon the people or obligations upon successive Legislatures to provide the means for their payment. The administrative officers of the State cannot give effect to them either by borrowing money *or incurring liabilities in other forms*, for the

reason that the Constitution stands as an insuperable barrier to any debt to be created by such means."

The decision was made by Allen, all the Judges concurring, in May of this year.

ASSESSMENT OF RAILROADS.

The Railroad Assessment law was passed in March, 1871. The records of the Board of Assessors are required to be kept in the office of the Auditor. The Board is required to assess all railroad property "at its actual value in money." The law has been in force three years. The assessment of roads has been only a small fraction of their actual value in money. Section 10 provides that the Secretary of the Board shall transmit to the Auditor of State the complete record of the proceedings of the Board, to be by the Auditor "submitted to the State Board of Equalization, for revision of the apportionment, as is provided by law for the equalization of real estate among the several Counties." The Secretary of State and the Auditor were anxious to revise the railroad assessment this year, but the Attorney General decided, (and no doubt correctly,) that under this law, we had no such power. Thus the largest money interest in the State is exempted from the revision and equalization of its taxes by the State Board.

The following table shows the length of each railroad in the State, and the value per mile, as fixed by the Railroad Assessors. The total assessed value given in the table is too large, some of the roads running through unorganized counties where no tax is levied or collected:

Name of Road.	No. of Miles Operated.	Assessed val. per mile.	Total Assessed valuation.
Kansas Pacific	476.550	$7,900	$3,764,745
L., L. & G.	187.100	5,300	991,630
Mo. R., Ft. Scott & Gulf	158.886	7,222	1,147,474
A., T & Santa Fe	496.160	5,000	2,480,800
M., K. & T	252.980	4,700	1,189,006
Kansas Central	55.270	3,000	165,810
Junction City & Ft. Kearney	33.000	3,000	99,000
Central Branch	100.000	4,000	400,000
Leav., Atchison & N. W	21.155	7,250	153,373
Saint Joseph & Denver	137.690	4,700	647,143
Missouri River	22.244	8,000	177,952
St. L., Law. & D., Carb. Branch	30.600	3,500	107,100
St. Louis, Lawrence & Denver	39.250	4,000	157,000
Doniphan & Wathena	13.500	3,000	40,500
Atchison & Nebraska	38.213	4,779	182,619
	2,062.598		$11,704,154

The Kansas Pacific escapes payment on 30.85 miles in Trego County, $243,715; 31 miles in Gove County, $244,900, and 76.80 in Wallace County, $606,720; total $1,095,335, on 138.65

miles. I suppose the tax is now paid on the parts of roads running through Military Reserves, Attorney General Williams having decided last year that it ought to be paid.

The Atchison, Topeka and Santa Fe road escapes payment on 17.64 miles in Pawnee County, $88,200; on 24.28 miles in a tract of land now outside of any county, $121,400; on 38.32 in Ford County, $191,600; on 25.96 in Foote County, $129,800; on 25.31 in Sequoyah County, $126,550; on 26.34 in Kearney County, $131,700; and on 28.65 miles in Hamilton County, $143,250; or $932,500 on 186.50 miles.

The railroads of Kansas are therefore assessed at $9,676,319.

Poor's Railroad Manual, a high authority, says the railroads in Kansas have cost $53,258 per mile. On this estimate the value of the 2,062 miles of railroad in Kansas is $109,817,996, or more than one hundred million dollars more than the amount for which they are assessed. Mr. Poor is friendly to the railroads.*

In 1872, the Illinois Senate special committee found that while the capital of the railroads of Illinois was $250,000,000, the roads were paying tax on only $25,658,784. This year the Illinois railroads are assessed $131,765,727, and the telegraph lines $1,238,394. This assessment is based upon the presumption that all property in the State has been assessed at seventy per cent. of its cash value.

Ed. R. Smith, Esq., sent the following letter to the officers of the various roads in the State:

"TOPEKA, KANSAS, January 22, 1873.

"GENTLEMEN: In obedience to the request of the Board of Railroad Assessors for the State of Kansas, I have the honor to present and submit for the consideration of those whom it may concern, the following resolutions, adopted at the regular meeting for 1872, of said Board of Railroad Assessors, to wit:

"*Resolved*, That when this Board of Assessors meet, on the second Tuesday of May, 1873, that it meet at 2 o'clock P. M. of that day, and that every railroad company owning or operating railroads in the State of Kansas be required to submit to this Board at that time a detailed and concise statement, as follows, to wit:

"1st. The number of miles of Railroad owned or operated by them in

* The New York *Nation* of Nov. 6th says: "The fact is that railroad securities represent about $3,000,000,000 of money actually invested, some of it belonging to foreigners, some to Americans." We have no abler paper than the *Nation*, and none more friendly to railroads. If its figures are correct the railways of the country have cost more than forty thousand dollars a mile, exclusive of "water."

said State of Kansas on the 1st day of March, 1873, and the actual value in money of the same.

"2d. The number of miles of main track, together with side-track, in each county of this State, owned or operated on the 1st day of March, 1873, together with the actual value in money of the same.

"3d. The number and estimated value of all depots, water, fuel, and section stations and houses upon the line of such railroad, or belonging thereto.

"4th. The number of acres of land, and estimated value thereof, owned by such railroad company, and used for railway side-tracks, stations, engine houses, turn-tables, machine shops or other buildings, used in operating or constructing said railroad.

"5th. The number and estimated value of machine shops, repair shops, car shops, round-houses and turn-tables, together with the location and value of the machinery within the same, or that may be attached thereto.

"6th. The number and value of all engines, mail cars, express and baggage cars, passenger cars, box cars, cattle cars, flat and coal cars; also, the number and value of hand cars, and the value of all tools and implements belonging to the said railroads, for the construction and repair of the same.

"7th. All moneys, credits, bonds, and all other property, office furniture, safes, etc., owned by said railroad companies, within this State, on the 1st day of March, 1873.

"8th. The number of miles, and average value per mile, of all telegraph lines owned or operated by said railroad companies on the 1st of March, 1873.

"9th. The gross receipts of said railroads for the year ending December 31st, 1872.

"*Resolved*, That such statements, made by said railroad companies or corporations, be subscribed and sworn to by either the President, Secretary, Receiver or other principal officer of such railroad company.

"*Resolved*, That the Secretary of this Board furnish a copy of these resolutions to the President or General Agent of every railroad company or corporation owning or operating any railroad in the State of Kansas, and the attention of all railroad companies and corporations owning or operating any railroad in the State of Kansas, is called to the duties of such companies or corporations, as set forth in an act of the Legislature of the State of Kansas, approved March 2d, 1871.

"Respectfully, yours,

"ED. R. SMITH, *Secretary*."

All the property returned by the St. Louis, Lawrence and Denver road is $2,150. No attempt is made to answer the questions as they are proposed by the Board.

Robert E. Carr makes an unsworn statement for the Junction City and Fort Kearney Railway. He says this road, as a railroad, has no actual value. His answer to all questions after the second is a simple negative.

The value of the property of the Central Branch road is returned as $314,883.80. The actual value of the road and the gross receipts are stated to be precisely the same, namely, $155,-699.29. This is the answer made to the first and the ninth questions. In reply to the eighth question, it is stated that there are one hundred miles of telegraph line, but no value is given to it.

All the property returned by the St. Louis, Lawrence and Denver Railroad, from Lawrence to Carbondale, 30.60 miles, is $19,825. No attempt is made to answer the questions as they are proposed by the Board.

The Atchison and Nebraska road returns its property in Kansas as amounting to $233,989. No value is fixed upon the telegraph.

The Secretary of the Saint Joseph and Denver City Railroad Company refuses to give the value of the road, in answer to the first question. The same course is taken by the Secretary of the Kansas Central road. Also by the Secretary of the Missouri River road. Also by the Treasurer of the Leavenworth, Atchison and Northwestern road.

Chas. B. Peck, Acting Superintendent of the Leavenworth, Lawrence and Galveston road, answers all the questions, including even the value of the telegraph line. The property of the road amounts to $921,851.

Geo. E. Pitkin, Acting Auditor of the Missouri River, Fort Scott and Gulf road, answers all questions. The value of the road in Kansas is given as $755,704.50.

The statement of the Missouri, Kansas and Texas road is complete except that no value is placed upon its telegraph line. The Company has 252.98 miles of road in the State, and the value of its property is fixed at $1,622,798.45.

The Superintendent of the Atchison, Topeka and Santa Fe road says: "The actual value of the property in money we take to be, in general, whatever it may be worth as an investment." He fixes upon $2,600,000 as the cash value of 496.16 miles of road. The value of the telegraph is omitted.

The Auditor of the Kansas Pacific road answers all questions, including the value of telegraph lines. The total value of its 476.55 miles of road in the State, and other property, is placed at $2,377,680.*

* On the first of November the Kansas Pacific Railroad Company defaulted on its semi-annual interest. The New York *Financial Chronicle*, of Nov. 15th, calls this

The following figures on the cost of Kansas railroads are copied from Poor's Manual. It will be seen that they do not agree with the foregoing statements:

ROADS.	Main and branch.	All other tracks.	Cost of railroad equipment.
Kansas Pacific	639	34	$35,183,274
Leav., Lawrence & Galveston	177	9	5,982,515
Mo. R., Ft. Scott & Gulf	160	15	12,900,000
Atchison, Topeka & Santa Fe	496	18	20,714,500
Missouri, Kansas & Texas	642	33	35,345,054
Central Branch	100	15	3,723,700
Junction City & Ft. Kearney	.....	.....	.....
Kansas Central	56	.....	840,000
Leav., Atchison & N. W.	21	.....	1,100,000
St. Joseph & Denver	226	.....	11,500,000
Missouri River	.....	.....	.....
St. Louis, Lawrence & Denver	.....	.....	.....
Doniphan & Wathena	.....	.....	.....
Atchison & Nebraska	150	.....	3,750,000
	2,667	122	$131,039,043

Poor's Manual does not give the cost of the roads omitted in the above list. The lease of the Missouri River road to the Missouri Pacific is $60,000 a year; of the Leavenworth, Atchison & Northwestern, the lease is $42,500 a year. Nearly all of these roads received a subsidy in lands, and some in money and lands. Government lands, State lands, and Indian lands, have been granted to railroads in this State. In fact, we have sometimes given them bonds. The railroads are our spoiled children. After receiving these presents, and being petted, they have assumed the management of the family.*

default "certainly one of the most remarkable of any Company on the list." The other Kansas Companies now in default for non-payment of interest on their bonded debt are the Atchison and Nebraska, the Leavenworth, Lawrence and Galveston, (including the Kansas City and Santa Fe,) the St. Joseph and Denver, and the Union Pacific, Central Branch. The *Chronicle* says:

"For the purpose of showing all the railroads in the United States which are now in default for non-payment of interest on their bonds, and also the total amount of the bonds so neglected, we have prepared with much care the table presented below. It appears from the figures thus compiled that the sum total of railroad bonds on which interest is now overdue and unpaid amounts to $217,959,311, and although these figures, from the nature of the case, may not be absolutely correct, they are certainly very nearly so, and are about as exact as such statement can be made. Taking the whole amount of railroad bonds issued and now outstanding in this country to be $1,700,000,000, which is the best estimate that can be formed, it appears that the amount now in default is about 13 per cent. of the whole bonded debt of railroads in the United States. It should be clearly understood that our table below does not include roads which have already been sold out under foreclosure and passed into new hands, nor those roads which have recently been embarrassed in their finances, but whose interest has not since fallen due, and are therefore not now in default."

It is usual for Kansas Railroads to plead poverty. To show that the Kansas Pacific is not in absolutely destitute circumstances, I quote the following from its defaulting circular of November first:

"The Company has large assets, besides a land grant of more than 5,500,000 acres of land, the proceeds of which, when realized, will pay the largest part, if not the whole, of the bonded debt, before the same matures, and by which it is provided with a sinking fund that, in proportion to its bonded debt, is probably larger than that of any other railroad in the United States."

*In order that no injustice may be done to the railroads, on the question of valua-

The following table, copied from Poor's Manual, will be found instructive. Several hundred miles are in the list that do not belong to our State. Lands given by the State to railroads are not included in the table, but only the land granted by Congress:

Date of Laws.	*Name of Road.*	*Acres Certified.*	*Quantities Granted.*
	KANSAS.		
March 3, 1863..	Leavenworth, Lawrence & Galveston.....	168,189	800,000
July 1, 1864....	Atchison, Topeka & Santa Fe.....	.....	3,000,000
July 1, 1864....	Union Pacific, Southern Branch.....	.....	500,000
July 23, 1866..	St. Joseph & Denver City.....	.....	1,700,000
July 25, 1866...	Kansas & Neosho Valley, now known as Missouri River, Fort Scott Gulf railroad	.....	2,350,000
July 26, 1866...	Southern branch of the Union Pacific railroad, now Missouri, Kansas & Texas railroad.....	508,342	1,520,000

RECAPITULATION.

STATES.	*Acres Certified.*	*Acres Granted.*	STATES.	*Acres Certified.*	*Acres Granted.*
Illinois.....	2,595,053	2,595,053	Iowa.....	3,511,149	7,207,837
Mississippi.....	908,680	2,062,240	Michigan	2,641,984	4,931,361
Alabama.....	2,596,322	3,759,120	Wisconsin.....	1,673,013	3,758,436
Florida	1,760,468	2,360,114	Minnesota.....	3,891,385	9,913,495
Louisiana.....	1,072,405	3,178,720	Kansas.....	676,531	9,870,000
Arkansas.....	1,896,219	4,804,781	California	159,956	3,520,000
Missouri.....	1,820,645	3,745,160	Oregon.....	221,896	4,700,000
Corporations.....	4,879,870	151,469,966			
Total.....				30,305,581	217,847,375

The following supplementary table is copied from the same Manual:

Date of laws.	*Name of Road.*	*Acres Certified.*	*Quantities Granted.*
July 1, 1862.....	Central Branch, U. P. }	227,941	 245,166
July 2, 1864.....	Central Branch, U. P. }		
July 1, 1862.....	Kansas Pacific }	.....	6,000,000
July 2, 1864.....	Kansas Pacific }		

It seems to me to be true that a land-grant road which does not pay taxes on its land, and does not pay interest on its own bonds, but does collect interest on the bonds given to it, is, for hard times, doing tolerably well. Such a road ought to have a future.

Railroads are a great benefit to us. The builders made them,

tion, the following statements are copied from Vernon's American Railroad Manual, published in the autumn of 1873. It is a railroad authority. I have taken the language of the Manual, although its statements are not all given in full.

ST. L., L. & DENVER.—The road from Pleasant Hill to Lawrence, 61 miles, was built under concurrent acts of the Legislatures of Missouri and Kansas, and was leased upon completion to the [Missouri] Pacific Railroad Company, the terms of rental being that the lessees should pay at any rate a sum equal to the interest on the bonded debt, $75,000. and in addition a percentage of all earnings over and above the interest and operating expenses. The lease was assigned and transferred to the Atlantic and Pacific Railroad Company in 1872.

MISSOURI RIVER.—Terms of lease: $50,000 per annum from 1866 to 1871, $60,000 per

however, not from philanthropic motives, because they loved the people of Kansas, but solely to make money. It was a business transaction. We are to treat it in that way; fairly, honorably, without malice, and also without any sentimentality whatever. Any exorbitant or unjust taxation of the railroads will inevitably react upon us in excessive fares and freights. Honest and intelligent men have demanded the repeal of the railroad assessment law ever since its enactment. All that they ask is that railway cars and road wagons, T rails and hardware, station houses and dwelling houses, be governed by one and the same law in assessment and taxation. If the railroad men have made a foolish investment, so have many other men in other lines of business. If they cannot pay their taxes they are no worse off than many of us who have been in the same unfortunate condition, and who have paid our fifty per cent. penalty to the dealers in tax titles. But if this law is allowed to stand, then we need another Board of Railroad Assessors. There are street railroads in Leavenworth and Lawrence, and it is reported that they don't pay. Let them be exempted from taxation.*

annum from 1871 to 1876, $70,000 per annum from 1876 to 1881, and $80,000 per annum from 1881 to 1886.

L., A. & N. W.—The liabilities of the Company consist of $600,000 stock, and first mortgage 7 per cent. bonds, due 1899, $600,000: total liabilities, in the shape of stock and debt, $1,200,000. In January, 1870, the road was leased to the Pacific Railroad Company of Missouri, with the understanding that the lessees should pay as rental 45 per cent. of gross earnings, said 45 per cent. in no case to be less than $42,000 per annum.

A. & N.—Cost $3,500,000.

A., T. & S. F.—Cost $21,807,539. Paid for municipal and State taxes, in 1872, $28,571.

CENTRAL BRANCH.—Total stock and debt, $4,200,000, or an average of $42,000 per mile of road. All returns about doings in transportation have been refused.

KANSAS CENTRAL.—The road has at present been constructed as far as Holton (56 miles) at a cost, including equipment and real estate, of $850,948. According to this statement the average cost per mile is $14,820.

KANSAS PACIFIC.—Relative to the land department, it may be stated that the grant amounts in the aggregate to nearly 7,000,000 acres, and that from present appearances the money procured from the sale of these lands will amount to a sum fully equal to the whole bonded debt of the company (exclusive of the Government subsidy). The average cost per mile of construction and equipment has been about $52,278, or an aggregate total of $35,183,274; and the average is not high.

LAWRENCE & SOUTHWESTERN.—The total liabilities, in the shape of stock and debt, are $1,144,000. The average cost per mile is $35,750.

L., L. & G.—No report published in 1873. Capital stock, $5,000,000; funded debt, $5,880,000; total liabilities, $10,880,000. The land grant embraces about 800,000 acres. These lands are sold at prices ranging from $6 to $9 per acre.

M. R., FT. S. & G.—Total liabilities, $12,894,000,—cost of the road. Granted 2,350,000 acres of land.

M., K. T.—Total liabilities, $34,750,000, or an average of $50,000 per mile of road owned.

*It is a peculiar fact, or fiction, in our laws, that a building and the land it stands upon, if owned by a railway company and used for railway purposes, is personal and

WHAT WE PAY AND WHAT WE GET.

Some idea of the way the State of Kansas is now robbing the railway companies can be formed from this nice little "sum in arithmetic:" The railroads are assessed at $9,676,319. This amount, at a tax-rate of three and one-half per cent., which is high enough, will bring to the people a revenue of $338,671.16. We have given the railroads bonds amounting to $7,550,256. The interest we pay them on these bonds is probably as high as eight per cent. Some of the older bonds have a less rate; some have interest payable in gold; but nearly all the new bonds are at ten per cent., payable semi-annually. Our bonds, at eight per cent., yield the railroads an annual revenue of $604,020.48. In other words, we pay the railroads in interest $265,349.32 more than we receive from them in taxes. The principal is also to be paid. Is this robbing the railroads?

PRICE RAID COMMISSION.

The Commissioners detailed from the army, under the act of Congress of February 2, 1871, to audit the Price Raid claims, reported $337,054.38 due the State of Kansas from the United States, classified as follows:

Equipping	$16,941 67
Arming	246 47
Subsisting	9,128 46
Transporting	50,495 60
Paying	260,241 68

Under the heads "Equipping," "Arming," "Subsistence," and "Transportation," the United States Commissioners reported and printed the name of each individual claimant and the amount of money due him, in dollars and cents. Under the head "Paying," the Commissioners give the number of the regiment, the number of the officers and men, and the amounts of the rolls.

The cancelled scrip turned over to me by the Treasurer is classified as follows:

Service	$232,151
Supplies and subsistence	67,323
Transportation	26,194
Forage	8,070
Rent	319
Damages	2,032

not real property. If the taxes on it are not paid, it escapes the fifty per cent. interest. Comment would seem to be unnecessary.

Miscellaneous	$170
Advertising	413
Blacksmithing	12
Blank	123
Order	10
Total	$336,817

The Treasurer did not follow the report made by the United States Commissioners, as will be seen by the above statement. He also paid the scrip issued for the Curtis expedition against the Indians, although it was not allowed by Congress. Individual speculators may get rich out of appropriations disbursed in this way, but it is not probable that Price Raid soldiers or the masses of the people get any substantial benefits out of them. It is a demoralization fund.

NEW PRICE RAID LAW.

Chapter 104 of the Laws of 1873 created a new Commission to audit and allow Price Raid and Military claims. The following is a copy of the Record of the Commission:

"On Tuesday, March 18th, 1873, the Treasurer of State, J. E. Hayes, and the Auditor of State, D. W. Wilder, met in the office of the Auditor, at Topeka, to receive claims, in pursuance of the foregoing law. Hon. A. L. Williams, Attorney-General, was present and gave it as his opinion that the law authorized the Commission to pay out the consolidated military fund. All the testimony was received in writing. The claims allowed were those of S. M. Strickler, $1,498.50, A. W. Callen, $1,559.25, V. B. Osborne, $168.75, and Frederick West, in part, $273.50; total, $3,500. These persons made vouchers, and received warrants from the Auditor for the amounts named.

"TOPEKA, July 23, 1873.

"J. E. Hayes and D. W. Wilder, Commissioners, met in the Auditor's office.

"Claim of Lt. Col. J. C. Hemingray, A. D. C. to Gov. Carney, examined. He was allowed $98.60 for services, in the Price Raid.

"Papers of Co. B., Capt. Robert Little, 22d regiment, Col. J. P. Taylor, Brown County, examined. Claim of officers and men for thirty days' service allowed.

"Claim of Wm. Gans, Johnson County, for hay, examined, and he was allowed $546.

"Claim of John H. Howard, Jefferson County, for use of horses and wagon, allowed."

THE MORTGAGE AND THE "DEBENTURE" LAWS.

The act exempting mortgages from taxation, and the "deben-

ture" law were both enacted by the last Legislature. A third and kindred measure, House Bill No. 115, "An act to authorize the making of deeds of trust to secure the payment of money," &c., passed the House, but did not become a law. On the 13th of March, a few days after the adjournment of the Legislature, I addressed a letter to Hon. A. L. Williams, Attorney-General, asking his opinion as to the constitutionality of the act "exempting mortgages and other securities from taxation." His reply, giving his reasons for declaring the law unconstitutional, I mailed to every County Clerk in the State.

The "debenture" law is Chapter 71 of the Laws of 1873, and is entitled "An act to provide for the Incorporation of Savings and Trust Companies." It is a more pernicious statute than the law just named, inasmuch as its tendency would be to bring discredit and dishonor upon our State in other States, while the mortgage exemption law exercised its baleful influence at home only. Sections 12 and 13 of this law read as follows:

"SEC. 12. Such company may deposit with the Treasurer of the State, notes or bonds secured by mortgages or deeds of trust, which mortgages or deeds of trust shall be first liens upon real estate worth at least double the amount loaned thereon, and the Treasurer of State with his sureties shall be responsible for the safe keeping thereof, and the said Treasurer shall give a receipt therefor in duplicate, one to the company so depositing, and one to the State Auditor, showing the kind and amount of such securities so deposited, and a complete abstract thereof; and said Treasurer shall only deliver such securities or coupons attached thereto upon the written order of the State Auditor. For each mortgage or deed of trust so deposited, the Treasurer shall be entitled to a fee of one dollar.

"SEC. 13. Whenever any such company shall deposit with the State Treasurer securities, as provided in section 12 of this act, it shall be the duty of the State Auditor to issue to said company registered debentures of such amounts as said company may require; such debentures to bear upon their faces the words, 'This debenture is secured by pledge of bonds and notes secured by mortgage or deed of trust, first liens upon real estate,' with the seal of his office, and countersigned by the State Auditor, or his authorized deputy; for each debenture so issued the Auditor shall be entitled to a fee of one dollar; but no debenture so issued shall exceed in amount a rate of interest the amount and rate of interest of the mortgage or deed of trust deposited to secure the same. Such securities shall be held by the Treasurer as security for the holders of said debentures, and for no other purpose; but said company shall be allowed to collect the interest on its securities so deposited, and from time to time to withdraw any such securities, or change the same, on replacing other securities of like value and kind to those withdrawn; and on payment of said debentures and their return to the

Auditor for cancellation, said company shall be credited with the amount so cancelled."

Several attempts were made to put in motion this machine for the manufacture of bogus State bonds, or "debentures," but I refused to act under the law. As soon as the press and people learned the infamous provisions of the statute, it was generally and vigorously denounced. It ought to be immediately wiped out.

THE PRICE RAID FUND.

On the 24th of February I learned that my predecessor, A. Thoman, had presented to the Treasurer Price Raid warrants, and drawn from the Treasury, without powers of attorney or any written authority, about $4,000. I immediately informed the Governor, and Hon. Andrew Ely, of the Senate, and Hon. Samuel K. Cross, of the House. Messrs. Ely and Cross were members of the committee appointed to investigate State officers. On the 26th of February, Senators Butler and J. C. Wilson, and Hon. G. W. Veale, of the House, members of the same committee, visited the Treasurer's and the Auditor's offices, and found the facts to be as above stated. Very soon the Legislature adjourned. On the 14th of March, Col. Veale told me that the closing hours of the session were so crowded with business that no report could well be made by the committee; that J. M. Spencer, Thoman's attorney, admitted to him, Col. Veale, that Thoman had the Price Raid money, about $4,000, and drew it without authority; that Thoman was willing to pay it over, and to do anything to have the matter hushed up; that Thoman was out of office, and the committee could not touch him. There the matter rested, except that these facts were given to several editors for publication.

Below is a list of the names of persons and the amounts of money drawn. The sum is probably about $500 too large, that amount having presumably been sent to the owners after drawing it. The whole $4,550.51 was drawn, however, without authority. The list of persons who have been robbed is made public in order that each and all of them may know that their money has been drawn from the Treasury, and who should be held for it. Most of the money was obtained in September and October, 1872. This little transaction may, perhaps, serve to illustrate, in a slight and feeble way, the rottenness of some

departments of our State affairs. Here are the names of the persons who have been defrauded:

J. M. Adams	$120 00	Antone Cott	55 65
Geo. B. Anson	130 00	James Cooley	51 00
Wm. B. Back	8 00	A. M. Smith	80 00
A. H. Belm	80 00	Simon Myers	66 45
John A. Beam	20 00	Joseph Shutter	65 00
John P. Bitner	36 00	John Slice	72 00
John Boknett	66 35	Smith & Farnsworth	18 00
Amos Bonyo	80 00	J. M. Randall	68 33
E. A. Carpenter	72 00	James Myers	8 00
James Chapple	80 00	August Ruebin	53 53
R. W. Colville	63 66	Thos. E. Spencer†	108 00
J. C. Colman	57 55	John Copp	65 06
Robert F. Hix	55 66	Edward Dagnitt	84 00
J. C. Colman*	57 55	Wm. Catching	115 00
Charles Briggs	21 54	John Parks‡	30 00
John Downs	61 67	Jas. Donelly	42 00
E. Ellam	58 00	John Fletcher	80 00
A. Elringer	33 51	A. Taylor§	40 00
Jas. W. Franklin	80 00	Maurice Fraley	68 00
Hezekiah Grimes	80 00	Geo. W. Wray	60 00
James Graney	80 00	Preston Wise	22 50
P. M. Hayden	49 71	J. N. Spear	60 00
T. W. Harris	62 39	A. D. Steele	56 06
J. M. Hays	52 00	Richard Stevens	58 00
A. M. Jarboe	61 95	Joseph Thompson	80 00
David Jones	63 66	Benj. Twigger	63 75
Henry Martin	80 00	Benj. Twigger	45 00
Charles F. Liebig	80 00	Joseph Tusk	40 00
John D. Hier	29 61	Henry Schmitz	65 06
John P. King	19 44	C. W. Staatz	56 06
W. A. Marshall	80 00	W. P. Welsh	76 00
Christian Hoffman	56 06	Harmon Wilcox	55 65
Alexander Howard	64 00	Wm. Ledbetter	97 67
Judson Ide	8 00	John Markley	76 00
J. B. Hill	36 00	Adam Legler	139 00
L. E. Chaffee	68 00	Andrew Languine	56 06
Samuel Spear	52 00		
J. Colwell	69 37	Total	$4,550 51

* Unnumbered; drawn twice; same name and same amount.

† Receipt has no date.

‡ Receipt not signed Parks, but Geo. W. Perrill — a name found on a receipt just below this in the book of warrants.

§ Receipt signed John Thompson; like the three other errors, evidently the result of haste.

STATE PAPER.

Section 46, Chapter 102, of the Laws of 1868, reads as follows:

"When any warrant shall be presented to the Treasurer for redemption, and there shall be no funds therein appropriated for that purpose, the Treasurer shall endorse thereon the date of its presentation with his signature thereto, and such warrant shall thereafter bear interest at the rate of seven per cent. per annum. Whenever there shall be funds in the treasury for the redemption of warrants so presented and endorsed, the Treasurer shall give notice of the fact in some newspaper published at the seat of government, and at the expiration of thirty days after the date of such notice the interest on such warrants shall cease."

One warrant, dated April 3d, 1868, and one, dated February 5th, 1869, have been recently paid by the Treasurer, and returned with others to this office. These warrants were drawn for $460, and the interest paid on them was $132.86, or more than one-third the principal. Unpaid State scrip, five and one-half years old, is of course very rare, but in a large majority of cases we have been paying interest on paper which would have ceased to draw interest had the law been obeyed.

Of one package of 275 warrants, turned over to this office in April, all but one had been presented to the Treasurer for payment, "but not paid for want of funds," and on all but that one piece interest had of course been paid. Sometimes they have drawn interest for more than a year, but usually for only a few months.

Another package, returned before I came into office, contained 186 warrants, and only fifteen of these had been paid when presented. Two of the fortunate fifteen are for a State officer, and three of them are for an officer of the Supreme Court. I am inclined to believe that persons occupying offices in this building get their paper cashed more readily than outsiders. Andy Johnson lost money with Jay Cooke, but President Grant didn't. These warrants were drawn in 1872. "Presented but not paid for want of funds" is found on the backs of warrants in this package, bearing the following dates: May 14, 15, 17, 18, 20, 21, 23, 24, 25, 27, 29, 31; June 3, 4, 8, 11, 13, 14, 15, 18, 20, 22, 26, 27; July 2, 4, 8, 9, 11, 12, 13, 16, 19, 23, 24, 25, 30. There is a similar record for August and September. It is fair to presume that there were some Sundays in that year, and also some days when no warrants were issued. By looking at the Treasurer's printed Report, you will see that he was receiving money

on a great many of these days when he had no funds. Did the man who was putting money into the Treasury never encounter the man who wanted to take money out? Was it known to the few that money would be paid on a certain day?

In looking over these pieces of paper and reading the blue stamp on the back, "Presented but not paid for want of funds," one gets the impression that Kansas has been in a constant state of bankruptcy, and that no man here has ever paid any taxes. My belief, however, is that the words "for want of funds" have not always been truthful. Money has been used to speculate with, in the banks here and elsewhere, which ought to have been in the Treasury. The disgrace of paying interest on State warrants ought to have been stopped years ago. It was not stopped until this year. A sufficient revenue might have been raised to meet the various appropriations, and the imprisonment of a State financial officer would have put an end to disobedience of the law, perjury and stealing.

In many States there is a strong sympathy between Auditors and Treasurers. They have such confidence in each other that they add and divide in silence, and place their plunder where it will do the most good. These little familiarities in public intercourse are serene and touching, and are calculated to awaken the tenderest emotions of our sordid natures.

BROKEN PROMISES.

The following list shows the amount of interest the Treasurer has paid each year on State warrants:

1861	$ 2,335 00	1868	4,676 80
1862	9,031 84	1869	9,098 79
1863	4,673 87	1870	22,976 66
1864	4,219 95	1871	18,713 32
1865	3,204 67	1872	3,482 89
1866	2,331 19	1873	* 6,243 45
1867	2,115 20		
Total			$93,103 65

* Incomplete.

This money was not only a total loss to the State, but a disgraceful loss. It proves incapacity in the governing power. It is a confession of incompetency in the men who made and who administered the laws. And we have all suffered by it. We paid for our labor and materials in depreciated paper and we got poor work and poor goods for our shinplasters, besides allowing speculators in and out of office to dupe us and rob us.

If our public money is placed with money-changers by the Treasurer, with the connivance of the Auditor, those guilty officers will become the slaves of the bankers. He is the master who holds the unlawful secret. During the Panic in September, word was sent to me by a Topeka banker that "it would be better not be about the office a great deal until after Tuesday." That has undoubtedly been the rule heretofore when the banks needed the public money. The Auditor has not called upon the Treasurer for it. It is not easy to break in upon a system long established, destroy it and replace it by a new and good one. But it is not fit that we should longer endure the shame of the present financial fashion. Through the experience of other States, as expressed in their Statutes, we ought to be able to secure at least as good a system as they have, and our Legislature has no more important duty to attend to.

A COMPARISON.

The following table has been prepared in order to show at a glance the valuation of property every year since Kansas became a State, and also the amount proposed to be raised each year by taxation:

Year	Rate.	Tax levied.	Taxable property as fixed by the State Board.
1861	3 mills	$74,233	$24,744,333
1862	5 "	101,469	19,285,749
1863	5 "	127,302	25,460,400
1864	5 "	152,334	30,502,791
1865	5 "	181,136	36,227,200
1866	4 "	201,760	50,439,634
1867	5 "	281,381	56,276,360
1868	6½ "	435,407	66,949,549
1869	10 "	763,836	76,383,697
1870	8¾ "	809,620	92,528,099
1871	6 "	652,521	108,753,575
1872	8½ "	1,085,372	127,690,937
1873	6 "	754,105	125,684,176

In 1872, the valuation of all property as returned by the county clerks, was $121,532,715. The State Board raised it to $127,690,937. In 1873, the valuation reported by the county clerks is $124,422,437, but the State Board have not attempted to make any arbitrary increase of this return, and the valuation of all property as fixed by them is only $125,684,176. There has been no depreciation in the value of property; on the other hand, the present year has been marked by unusual growth and prosperity.

COUNTY ORGANIZATIONS.

The following table has been compiled for the convenience of those who have business to do with county officers:

Counties.	*County Seats.*	*County Clerks.*	*Treasurers.*
Allen	Iola	H. A. Needham	Wm. C. Thrasher.
Anderson	Garnett	E. A. Edwards	E. S. Hunt.
Atchison	Atchison	B. B. Gale	David Baker.
Barbour	Medicine Lodge	M. D. Houk.	
Barton	Great Bend	W. H. Odell	E. L. Morphy.
Billings	Norton	D. C. Coleman.	
Bourbon	Fort Scott	James H. Brown	Sam'l A. Manlove.
Brown	Hiawatha	E. N. Morrill	A. McLaughlin.
Butler	Eldorado	John Blevins	A. Ellis.
Chase	Cottonwood Falls	Sidney A. Breese	A. S. Howard.
Cherokee	Columbus	J. O. Norris	J. S. Vincent.
Clay	Clay Centre	E. P. Huston	H. H. Taylor.
Cloud	Concordia	Wm. E. Reid	W. J. Campbell.
Coffey	Burlington	Allen Crocker	C. H. Graham.
Cowley	Winfield	A. A. Jackson	E. B. Kager.
Crawford	Girard	F. R. Russell	E. W. Majors.
Davis	Junction City	Daniel Mitchell	John T. Price.
Dickinson	Abilene	M. P. Jolley	J. B. Shane.
Doniphan	Troy	Charles Rappelye	Robert Tracy.
Douglas	Lawrence	Paul R. Brooks	F. Poehler.
Ellis	Hays City	DeWitt C. Smith	J. E. Tracy.
Ellsworth	Ellsworth	Sam'l L. Jelley	A. Lakin.
Ford	Dodge City.		
Franklin	Ottawa	Geo. D. Stineburgh	J. P. Harris.
Greenwood	Eureka	L. N. Fancher	A. F. Nicholas.
Harper	Bluff City.		
Harvey	Newton	H. W. Bailey	G. D. Munger.
Howard	Peru	Frank Clark	E. D. Custer.
Jackson	Holton	E. D. Rose	G. Leeper.
Jefferson	Oskaloosa	W. F. Gilluly	Robt. Riddle.
Jewell	Jewell Centre	W. M. Allen	L. M. Butts.
Johnson	Olathe	Jno. T. Taylor	J. B. Bruner.
Labette	Oswego	L. C. Howard	C. F. Smith.
Leavenworth	Leavenworth	A. B. Keller	Geo. S. Smith.
Lincoln	Lincoln Centre	A. S. Potter	V. Ball.
Linn	La Cygne	W. M. Nesbitt	J. P. Way.
Lyon	Emporia	David S. Gilmore	Noyes Spicer.
Marion	Marion Centre	Thos. W. Bown	S. H. Grimes.
Marshall	Marysville	James Smith	Chas. F. Koester.
McPherson	Lindsburg	J. R. Fisher	S. Stevens.
Miami	Paola	G. W. Warren	Wm. Crowell.
Mitchell	Beloit	Lew. J. Best	J. C. Simpson.
Montgomery	Independence	John A. Helphingstine	A. J. Busby.
Morris	Council Grove	H. W. Gildemeister	J. R. Horner.
Nemaha	Seneca	Joshua Mitchell	J. H. Johnson.
Neosho	Osage Mission	G. W. McMillin	Chas. Coffin.
Osage	Burlingame	Wm. Y. Drew	T. L. Marshall.
Osborne	Osborne City	Chas. W. Crampton	John Joy.
Ottawa	Minneapolis	Frank M. Sexton	I. E. Carsen.
Pawnee	Larned	Geo. Nolan.	
Phillips	Phillipsburg	Henry McDowell.	
Pottawatomie	Louisville	H. P. Smith	C. E. Chandler.
Reno	Hutchinson	A. C. Kies	E. Wilcox.
Republic	Bellville	Samuel W. Skeels	I. O. Savage.
Rice	Atlanta	W. T. Nicholas	Thos. C. Magoffin.
Riley	Manhattan	Wm. Burgoyne	John M. Morris.
Rooks	Stockton	Laf. C. Smith.	
Russell	Bunker Hill	John W. Dollison.	
Saline	Salina	David Beebe	C. E. Faulkner.
Sedgwick	Wichita	Fred. Schnattner	S. C. Johnson.
Shawnee	Topeka	P. I. Bonebrake	Thos. M. James.
Smith	Smith Centre	W. M. Skinner.	
Sumner	Wellington	C. S. Brodbent	J. L. Kellogg.
Wabaunsee	Alma	G. W. Watson	Charles Ross.
Wallace	Sheridan.		
Washington	Washington	Geo. W. Shriner	J. R. Hallowell.
Wilson	Fredonia	James C. G. Smith	Alex. Hunt.
Woodson	Neosho Falls	J. A. Burdett	W. J. Haugharvout.
Wyandotte	Wyandotte	A. B. Hovey	N. McAlpine.

EXAMINATION OF THE TREASURER.

On the 19th of May, Mr. Samuel S. McFadden was employed to make an examination of the State Treasurer's office. His report is given below:

AMOUNT OF ACCOUNTS AND ASSETS IN STATE TREASURER'S OFFICE.

General Revenue account	$107,146 78	
Sinking Fund "	34,856 60	
Interest " "	74,440 27	
Annual School Fund "	36,318 60	
Permanent School Fund account	48,978 79	
Military Fund account	4,016 89	
Penitentiary Fund account	3,272 00	
Insane Asylum Fund account	20	
Railroad " "	8,220 88	
Insurance Department Fund account	717 67	$317,958 68
Balance received from County Treasurers to pay int. on bonds	$17,757 49	
Amount received as interest on Permanent School fund	100 00	$17,857 49
Total amount in Treasury		$335,816 17

To offset the above accounts the State Treasurer presented the following, assets, viz:

State warrants paid since last settlement with Auditor	$70,603 10	
Orders of Superintendent Public Instruction, paid	4,948 00	
Coupons of State Bonds paid	7 00	
Orders of Superintendent Insurance Department paid	606 29	
Orders of Permanent School Fund Commissioners paid	17,704 67	
Counterfeit money (received from former Treasurers)	350 00	
Note of J. L. Philbrick (Warden State Penitentiary) Aug. 7, '68	3,270 71	
* Amount on deposit with Gilman, Son & Co., N. Y	114,878 67	
New York Exchange from "Capitol Bank" Topeka, May, 16, '73	2,665 80	
" " " " 2d National Bank, Leav'th " 16, '73	5,000 00	
" " " " 2d " " " " " "	4,776 21	
" " " " Kan. Valley Nat'nl Bank Topeka, May 17, '71	12,550 00	
" " " " 1st National Bank, Emporia, March 31, '73	2,500 00	
" " " " Shawnee Co. B'k, Topeka, May 16, '73	5,000 00	
" " " " Topeka Bank, Topeka, May 21, '73	5,000 00	
Money advanced to State Printer	4,750 00	
U. S. currency and National Bank notes	79,205 72	
Check of Cashier, Adams National Bank, on Kan. Valley Bank, May 16, '73	2,000 00	
		$335,816 17

* The item of deposit in New York, with Gilman, Son & Co., is taken from the ledger account of the Treasurer of State.

In addition to the amount indicated in the above tabular statement, there remains on deposit a package purporting to contain seven thousand (7,000) dollars, which amount was turned over to the Treasurer by the President of the Senate, as having been received from Col. A. M. York, on the floor of the House of Representatives, who stated that he had received the same from Samuel C. Pomeroy.

AMOUNT OF BONDS IN CUSTODY OF STATE TREASURER.

PERMANENT SCHOOL FUND BONDS.

State bonds, 6 per cent. annual interest	$52,125 00	
State bonds, 7 per cent. semi-annual interest	455,600 00	
Lawrence City bonds, 7 per cent. semi-annual interest	100,000 00	
District school bonds, 7 per cent. semi-annual interest	288,030 99	
District school bonds, 7 per cent. semi-annual interest, due and forwarded for collection	100 00	$895,855 99

SINKING FUND BONDS.

State bonds, 6 per cent. annual interest	$20,200 00	
State bonds, 7 per cent. semi-annual interest	99,900 00	$120,100 00

STATE UNIVERSITY FUND BONDS.

State bonds, 6 per cent. annual interest	$800 00	
State bonds, 7 per cent. semi-annual interest	9,500 00	$10,300 00
Total		$1,026,255 99

TOPEKA, May 26, 1873.

We have examined the books, accounts, assets, &c., in the office of the State Treasurer, and find them to be as set forth in the above statement.

THOMAS A. OSBORN, *Governor.*
W. H. SMALLWOOD, *Secretary of State.*
DANIEL W. WILDER, *Auditor.*

Section 44, Chapter 102, of the Laws of 1868, declares that "The Treasurer shall be required to keep safely in the State Treasury, without loaning, using or depositing in banks or elsewhere, all public moneys of whatsoever character, paid into such Treasury, or otherwise, and at any time placed in his possession and custody, till the same is ordered by the proper department or officer of the State government to be transferred or paid out according to law."

The amount of money in New York, $114,878.67, was unlawfully there, except, perhaps, a very small sum due on municipal bonds. No interest is due on State bonds in May. Only $701,745 of our State bonds are now outstanding—the remainder being owned by the State. The annual interest on this sum is less than $50,000; semi-annual, less than $25,000.*

The sum of $29,492.01 was found to be in different banks in this State. Total amount with Gilman, Son & Co., New York, and in Kansas banks, $124,370.68.† The law declares this use of State money to be a high crime and misdemeanor.

This state of affairs has continued since 1871, when the following resolution was adopted by the House of Representatives:

[House Concurrent Resolution No 35.]

"WHEREAS, the State Treasurer exhibits as assets of the State sundry certificates of deposit, checks and drafts, and amounting to $208,000, which

* The amount actually paid in interest on State bonds, in 1873, has been $93,403. The Sinking Fund and Permanent School Fund hold bonds on which the interest amounts to $45,728. The amount, then, really paid, outside of these funds, and outside of the State, was only $47,675—for the whole year.

† STATE OF ILLINOIS,
AUDITOR'S OFFICE,
SPRINGFIELD, November 24, 1873.

Hon. D. W. Wilder, Auditor of State, Topeka, Kansas.

DEAR SIR:—Yours of 21st is received. Illinois does not maintain a State agency in New York. The law requires the State Treasurer to be in New York on the first Mondays of January and July, and fifteen days thereafter, and pay all demands there made for interest due. At the expiration of the term of fifteen days, the books are returned here, and for the balance of the year all payments on account of interest are made here. See p. 192, Session Laws of 1859, and p. 76, Session Laws of 1863.

Very respectfully,
C. E. LIPPINCOTT,
Auditor P. A.

are constantly exposed to loss by failures of banks, brokers, and individuals; therefore,

"*Resolved by the House of Representatives, the Senate concurring,* That the State Treasurer be instructed to convert at once all the checks, drafts, and certificates of deposit reported and held as assets in the State Treasury into current funds, such as are receivable under the law for taxes, and deposit and safely keep the same in the State Treasury."

[See House Journal, 1871, pages 416, 463, 482, 502, 562, 649, 951, 953.]

After the examination in May, I called the attention of the Governor and Secretary of State to the Treasurer's manifest violation of law, and to our duty in the case. The Governor wrote a letter to the Treasurer which seemed to me to be very mild and lenient. It was signed by the Governor, Secretary and Auditor. The Treasurer did not answer the letter. Later there was a delay of some weeks in turning over the school money to County Superintendents, without any valid excuse, and with the Treasurer constantly absent from his post.

In September I again called the Governor's attention to this state of affairs. He then wrote the following letter, which we both signed:

"TOPEKA, Sept. 20, 1873.

"HON. J. E. HAYES, *Treasurer:* I find that there is still on deposit with your New York bankers a much larger amount of money belonging to the State than there can be any justification or even excuse for. In a conversation which I had with Mr. Collins, some two or three weeks since, I urged upon him the necessity of a reduction of this deposit. There are now no maturing coupons to pay, that I am aware of, and I am unable to see the necessity for keeping in a bank in New York $70,000 of State funds.

"THOMAS A. OSBORN, *Governor.*
"D. W. WILDER, *Auditor.*"

Ten days after this, Mr. Collins showed me that considerable amounts of money had been drawn from New York, chiefly in favor of Topeka bankers—which only brought the violation of law nearer home. Mr. Collins said he had written a letter to the Governor. I did not see it. The Treasurer did not make any answer whatever.

On the fourth Monday in November, Mr. McFadden began another examination. The following is his report:

STATEMENT OF RESOURCES AND LIABILITIES STATE TREASURER'S OFFICE.

		There remain in the Treasury funds amounting to two hundred seventy-four thousand six hundred fifty and 13-100 dollars		$274,655 13
		Belonging to the various accounts, as follows, viz.:		
		General revenue	$153,231 80	
		Sinking fund	38,324 96	
		Interest	53,372 11	
		Annual school fund	12,551 59	
		Permanent school fund	1,538 64	
		Military fund	4,016 89	
		Penitentiary fund	3,272 00	
		Insane Asylum fund	20	
		Railroad fund	2,150 57	
		Insurance department fund	2,147 00	
		Bal. rec'd from county treasurers, int. on bonds	4,049 37	
				$274,655 13
		To counterbalance the above accounts, the State Treasurer presents the following assets, viz.:		
		Cash in vaults of the office	$83,078 35	
		Note J. L. Philbrick, Warden	3,270 71	
		Counterfeit money	350 00	
May	26	Sight draft on the Governor by B. W. Perkins	500 00	
June	2	" " " " " " "	600 00	
June	21	" " " " " " "	500 00	
Sept.	22	" " " " " " "	375 00	
		Coupon—State bond	6 00	
		State warrants, paid	65,931 40	
Oct.	14	Deposited with Messrs. Gilman, Son & Co., N. Y.	17,478 88	
Nov.	15	Capital B'k, Topeka, exch. on Park B'k, N. Y.	10,000 00	
Nov.	16	" " " " " " " "	5,000 00	
Oct.	13	People's B'k, Olathe, exch. on Hanover Nat'l B'k, N. Y.	9,987 55	
May	2	Certified check, 2d Nat'l B'k, Lawrence	1,300 00	
May	2	" " " " " "	5,000 00	
Oct.	1	Check Noyes Spicer, V. P., on 1st Nat'l B'k, Emporia	4,066 67	
Nov.	19	2d Nat'l B'k, Leavenworth, exch. on 1st Nat'l B'k, N. Y.	8,000 00	
Nov.	12	Topeka Nat'l B'k, exch. on Imperial & Traders' Nat'l B'k, N. Y.	5,000 00	
Nov.	12	Topeka Nat'l B'k, exch. on 1st Nat'l B'k, Kansas City, Mo	4,837 48	
Nov.	12	Certificate of deposit, Topeka B'k & Savings Institution, Topeka	7,164 87	
Oct.	22	1st Nat'l B'k, Manhattan, exch. on 1st Nat'l B'k, N. Y.	6,000 00	
Nov.	22	Osage City Savings' B'k, exch. on H. Clews & Co., N. Y.	7,454 07	
Nov.	14	Check C. N. Rix, Cash., on Kansas Valley Nat'l B'k, Topeka	4,559 91	
Nov.	15	Check C. N. Rix, Cash., on Kansas Valley Nat'l B'k, Topeka	4,149 86	
June	26	Check W. C. Ransom, Tr., on Nat'l B'k, Lawrence	1,544 38	
Nov.	10	Shawnee Co. B'k, exch. on N. Y. Loan & Indemnity Co., N. Y.	5,000 00	
Nov.	10	Check G. F. Parmalee, Cash., on Shawnee Co. B'k, Topeka	3,500 00	
Nov.	15	Check G. F. Parmalee, Cash., on Shawnee Co. B'k, Topeka	7,000 00	
Nov.	22	Check John Ritchie, on Topeka B'k and Savings Institution	300 00	
Nov.	22	Check G. W. Crane, certified by S. K. Lakin, Cash. Topeka Nat'l B'k, Topeka	2,700 00	
		Total in Treasury		$274,655 13

A sealed package, marked "E. S. Stover," "Private," "Valuable Papers," remains on deposit in the Treasurer's office. Contents unknown.

There are no changes in statement of bonds since last examination, except recent purchases for the sinking fund and permanent school fund.

This statement shows that $120,043.67 of the public money is

in banks in New York and Kansas. It is the same old story—the finding "in the Treasury, in lieu of money, checks, drafts and certificates of deposit." (See House Journal of 1871, p. 951.)

There have been a half-dozen investigations of Auditors and Treasurers since the removal of an Auditor by impeachment. The last-named case was, to so great an extent, the result of a partisan feud that it has not served as a warning—and, indeed, was not intended to do so. Legislative committees make examinations of officers, find and report violations of law, and there the matter ends. I shall probably be censured for the plain talk in this Report—rather for that than because the Report ends in talk. It may be, however, that once in thirteen years a little frankness will do no harm. If the other plan is better, then we can have twelve more years of silence after this.

PREVENTION BY PUBLICITY.

"An act to restrain State and county officers from speculating in their offices," has been in force since March 8th, 1867. The provisions of this law are constantly violated, and yet there has probably never been any attempt made to secure convictions under it. County and State Treasurers are men of influence; no one cares to gain their enmity and the ill-will of the bankers who operate with them, by appearing against them in court. The result is that there are frequent defalcations in cities and counties, and investigations and whitewash in the State, while the law continues to be violated and the people robbed. Conviction and punishment do not follow a guilt which is universally confessed. The true remedy I believe to be a frequent newspaper publication of receipts and expenditures,—prevention by publicity. This is the motive of the best statutes on this subject.*

The law-makers for Leavenworth county have discovered and applied this remedy, and I suggest its extension to all other counties, and to city and State officers. Section 3, of an act approved February 18th, 1871, reads as follows:

"The County Treasurer of said county shall keep a separate account of the money collected for each of the funds hereinbefore provided for, charging himself with the amount received for each fund, and giving himself credit

*SEC. 49. *At the expiration of each month*, the Treasurer shall prepare an exhibit showing the banks and places in which moneys of the State have been kept or deposited during the past month, and the amount in each at the time of such exhibit, and file it in the office of the Secretary of State, to be open to public inspection.—*Revised Statutes of Maine*, 1871, *p.* 70.

for the orders or coupons paid out of each fund, *and he shall also publish on the first Monday of each month in the newspaper* in which the County printing is done, a statement of the amount of money on hand belonging to each specific fund, the amount paid out during the preceding month, and out of which fund said amounts have been paid."

This might save the expense and disgrace of investigations, defalcations, and partisan whitewash.

By a law published March 14th, 1872, a County Auditor was provided for Leavenworth County. This officer is appointed by the District Judge, and confirmed by the County Commissioners —a new method in our State, but undoubtedly an improvement over a political appointment by the Governor, or a caucus selection by the people. It may be remarked here that the new constitutional movements in Illinois, New York, Pennsylvania, and elsewhere, take power away from the people; just as the people of our own State are now wisely asking for permission to tie their own hands on the subject of bond-voting. The experiment is new in Leavenworth County, and it is too soon to see how it works, but it might be well to have one financial officer of the State, and one in each city and county, who held his office by a tenure unlike that of his associates. It might afford a salutary check to the prevailing policy of addition, division and silence.

The County Auditor is required to make monthly reports, and an annual report. Here are two sections of this law:

"SEC. 9. The Auditor *shall cause to be published in the paper* in which the County printing is done, an abstract of his monthly reports, showing generally the amounts allowed, to whom and on what account, and specifying each amount over ten dollars.

"SEC. 12. The claims allowed by the Board shall be paid in the order of their allowance, and the Treasurer of the County *shall publish a bulletin monthly*, in his office, of the amount of cash on hand to redeem the orders according to their priority of date, and the orders shall be redeemed accordingly."

A PUBLIC DEPOSITORY.

Another Leavenworth County law was so good that it was not allowed to take immediate effect, and there is danger that it will be repealed before it applies to the Treasurer at all. The act was approved March 1, 1872. I quote the whole of the second section:

"SEC. 2. The County Treasurer shall receive an annual salary of four thousand dollars, payable quarterly on the order of the County Board, like other claims or salaries, which sum shall be in full for all services rendered by said Treasurer or his deputies; *said Treasurer shall deposit daily all public*

money in some responsible bank, to be designated by the Board of County Commissioners, in the name of such Treasurer as such officer, which bank shall pay such interest on average balances as may be agreed upon by the Board of County Commissioners; and such bank shall credit the same monthly to the account of said Treasurer; and before making such deposits the said Board shall take from such bank a good and sufficient bond in the sum equal to the largest approximate amount that may be deposited at any one time, conditioned that such deposits shall be promptly paid on the check or draft of the Treasurer of said county; and such bank shall, on the first Monday of each month, file with the County Clerk a statement of the amount of money on hand during the previous month, and the amount of interest accruing thereon to said date."

The same principle is embodied in the act of March 2, 1871, which requires that all the funds of the State Penitentiary "shall be deposited in such banking institution as the Board of Directors may select." Probably the Board do not select any.

By the general law (Statutes of 1868, page 981), the State Treasurer is "required to keep safely in the State Treasury, without loaning, using or depositing in banks or elsewhere, all public moneys of whatsoever character, paid into such Treasury."

That is the general law. The universal practice is the other way. In Indiana, a State Treasurer deposited the public funds in a bank, drew interest on the money, and stole it. The State brought an action against the public thief, and recovered the public interest money. In Kansas, instead of drawing interest on our own money, we pay interest on our own paper, and we quietly permit our public officers to disgrace and insult us by trampling the laws under their feet. Ten thousand or twenty thousand dollars we could afford to pay as the salary of a Treasurer, and could probably save interest money by so doing, but we cannot afford to be disgraced in the future as we have been in the past. A big salary will not make a thief honest, but a really comfortable salary may make an honorable man really comfortable, and place his soul and pocket-book beyond temptation. And it may not. The doctors disagree. The present City Treasurer of Chicago has paid into the City Treasury $130,829, received from the banks as interest on city deposits. There is no law requiring the Treasurer to turn this money over to the public, and this amount of interest is greater than all the former Treasurers of that city have so turned over.

The people tolerate speculation in public funds on the ground that Treasurers give good bonds and are responsible. This

seems to be the average public sentiment on this question in all parts of the land, and it is understood that a Treasurer shall get rich by holding his place one or two terms. When there is a default, the bondsmen can pay. If this course is desirable in Kansas, let us stop double-dealing and openly advocate what is now tacitly admitted.

On the 16th of February, 1871, the following bill, introduced by Hon. Thos. P. Fenlon, passed the House by a vote of 50 to 11:

"SECTION 1. The Governor of the State is hereby authorized to designate two banks within the State, one of which shall be at the city of Topeka, and the other at the city of Leavenworth, with which the Treasurer shall be authorized and required to deposit all money, except the school fund and sinking fund, received by him or in his possession, belonging to the State, in as nearly equal proportions as practicable: *Provided, however,* Such banks so designated by the Governor shall be required, before they shall be authorized to receive any such deposit, to give a penal bond with such security as shall be approved by the Governor, in double the amount of the largest sum it would be probable such bank would have on deposit at any one time, conditioned that such bank should be ever ready to cash every draft or check drawn by the Treasurer of State against any sum the State may have on deposit in such banks; and such Treasurer is hereby authorized to draw his check or order upon either of the banks so designated for any amount therein deposited in payment of any and all legal claims he is authorized to pay.

"SEC. 2. The banks so designated shall be required to pay to the State a sum not less than four per centum per annum for the use of the average amount of deposits, which said average amount of deposits shall be computed by the State Treasurer, and shall be made a part of his annual report, and such banks shall be required without premium to furnish to the Treasurer for his draft or check, an amount of New York exchange sufficient to pay interest on the bonds of the State, and for such other purposes as shall be required by law: *Provided,* That no funds shall in any way be sent to New York to pay the liabilities of the State until within fifteen days prior to the maturity of the same.

"SEC. 3. The amount of interest arising from such deposits shall annually be placed to the credit of the Superintendent of Public Instruction, and shall be by him added to the amount of tax raised by the State for the support of common schools, and shall be disbursed as the law now requires him to disburse other moneys for the support of common schools.

"SEC. 4. County Treasurers and all other persons paying money to the State Treasurer shall be required to make payment with certificate of deposit, accepted draft, or a check upon one of the banks with which the Treasurer shall be authorized to transact the business of the State under the provisions of this act, or in legal currency of the United States.

"SEC. 5. All acts and parts of acts inconsistent with this act are hereby repealed."

This bill did not pass the Senate and did not become a law. By the first section, two funds are still left in the Treasurer's hands.

INTEREST ON MUNICIPAL BONDS.

The interest on $10,749,445, outstanding in municipal bonds, cannot be far from $1,000,000. Under the bond registration law, a large part of this sum would pass through the hands of the State Treasurer. The total amount received by him this year is $58,338.16. He has paid out $54,288.79, and has on hand $4,049.37. The counties making returns to the Treasurer are Allen, Ellsworth, Greenwood, Neosho, Marshall, Osage, Ottawa, Pottawatomie, Riley and Miami,—ten. There are fifty-seven counties in the State having municipal bonds, either of the county or of a city or town within the county. This fact shows that the municipalities pay their interest now as they did before this law was enacted. The law undertook to make a change in the manner of paying interest, and it is not surprising that its provisions were disregarded. Had it been obeyed, part of the interest would have been paid as before and part through the Treasurer.

AMOUNT AND RATE OF TAXATION.

The County Clerk shall, on or before the first day of November, in each year, transmit to the Auditor of State a statement showing the total amount of taxes levied in his county, for all purposes, in such year, and the rate per cent.; and the Auditor shall include the same in his annual report.—*Laws of* 1868, *pg* 1044, *Sec.* 75.

A blank was printed two months ago and sent to each County Clerk. The only responses are given below. There is hardly any list of facts to be obtained more valuable than those asked for in the law above quoted. We ought to know the whole amount of taxes levied each year, and the rate per cent. for the counties, and the State. The average rate of the thirty-five counties here given is three and seven-tenths. The valuation of the State is $125,684,176; taking this rate, the amount levied in taxes this year is $4,650,313:

Mitchell	4.76	$19,954 32	McPherson	2.46	12,442 58
Clay	4.46	35,511 39	Lyon	1.55	104,912 63
Marion	3.77	69,450 62	Labette	5.16	125,160 54
Morris	3.66	54,081 42	Wyandotte	4.93	119,591 63
Miami	2.77	97,532 97	Woodson	2.74	33,683 16
Lincoln	4.90	22,353 78	Wilson	3.77	58,684 59
Howard	4.10	40,022 81	Wabaunsee	3.11	45,102 70

Doniphan	3.18	102,804 85	Saline	3.61	69,731 37
Douglas	1.70	134,892 43	Sedgwick	3.00	43,463 70
Cloud	4.13	31,195 01	Russell	1.97	53,859 24
Butler	3.26	74,489 17	Republic	8.00	34,748 56
Linn	2.81	81,013 59	Reno	6.30	53,002 92
Osborne	5.11	11,049 07	Riley	3.20	53,211 00
Pawnee	1.72	9,530 10	Rooks	3.20	40,765 98
Phillips	3.40	22,841 30	Smith	5.80	6,935 95
Cherokee	5.20	18,200 47	Ottawa	4.50	28,141 05
Nemaha	2.52	62,274 74	Rice	2.10	22,985 75
Brown	2.90	81,479 57			

SCHOOL LAND ACCOUNT.

The School Land Records I found in a very bad condition. A great deal of intelligent and conscientious labor has been given to this branch of work, one of my assistants having devoted a large part of his time to it. The County Clerks have cheerfully and efficiently co-operated, and in two instances,—Sedgwick and Bourbon Counties—have made a new transcript of all the sales made from the beginning up to date. The large amount due from County Treasurers, $61,327.81, ought to be collected, though suits have to be brought to compel payment. In some instances this money is in the hands of ex-Treasurers who have been out of office for years.

On page 36 of School Laws for 1873, will be found the following provision:

"SEC. 122. The Treasurers of the several counties shall pay over, semi-annually, to the Treasurer of the State, the amount received in their counties from the sale of school land, taking receipts therefor, which, when indorsed by the Auditor of State, shall be presented to the clerk of his county, who shall credit him with the amount of the same; and any Treasurer failing so to do, shall be liable in double the amount not paid over, on his official bond, to be recovered by action in the district court, in the name of the State of Kansas."

This law was evidently intended to mean something, and the time has arrived to vigorously execute it.

STATEMENT OF ACCOUNTS WITH COUNTY TREASURERS ON ACCOUNT OF SALE OF SCHOOL LANDS.

Name of County.	*County Treas., Dr.*	*County Treas., Cr.*	*Sup'ts Orders allowed.*	*Paid and not reported by Co. Clerks.*	*Balance due State.*
Allen	$7,502 82	$9,196 00	$244 26	$1,937 44	.....
Atchison	2,355 91	2,231 00	.....	.....	$124 91
Anderson	5,505 30	3,517 77	17 20	.....	1,970 30
Bourbon	16,809 19	14,753 24	.....	.....	2,055 95
Brown	4,480 06	4,416 60	130 14	66 68	.....
Butler	9,492 08	9,393 63	318 11	219 66	.....
Chase	5,376 60	4,364 74	99 39	.....	912 52
Coffey	11,028 89	10,304 55	1,122 53	398 19	.....
Clay	5,212 96	4,570 35	21 75	.....	620 86
Cloud	4,087 04	4,087 04	249 08	249 08	.....
Cowley	4,906 54	3,754 52	536 58	.....	615 44
Davis	3,264 09	3,071 21	71 75	.....	121 13
Dickinson	5,798 30	5,411 83	.....	.....	386 47
Doniphan	3,955 11	3,115 44	58 60	.....	781 07
Douglas	6,842 57	5,711 24	214 88	.....	916 45
Franklin	8,097 81	7,919 85	108 08	.....	69 88
Greenwood	17,018 00	11,604 63	60 10	.....	5,353 27
Howard	2,768 23	2,249 31	141 25	.....	377 67
Harvey	660 13	.....	.....	.....	660 13
Jackson	2,621 15	2,297 50	244 86	.....	78 79
Jewell	7,740 45	4,629 87	788 73	.....	2,321 85
Johnson	5,845 32	5,684 52	77 91	.....	82 89
Labette	9,871 95	8,871 38	311 08	.....	689 49
Linn	7,298 64	6,507 62	225 95	.....	565 07
Lincoln	688 40	96 00	.....	.....	592 40
Lyon	6,480 24	5,522 00	147 92	.....	810 32
Marshall	16,939 62	9,115 55	196 05	.....	7,628 02
Marion	4,630 97	4,214 98	.....	.....	415 99
McPherson	2,971 10	3,379 37	88 27	496 54	.....
Miami	2,944 57	2,565 29	45 94	.....	333 34
Mitchell	6,839 96	6,615 83	141 40	.....	82 73
Morris	2,127 03	2,503 23	30 79	406 99	.....
Montgomery	11,922 14	6,138 34	220 43	.....	5,563 37
Nemaha	10,296 85	7,687 33	102 75	.....	2,506 77
Neosho	9,899 58	6,138 34	173 81	.....	3,587 77
Osage	5,471 95	5,240 86	231 09	.....	.....
Ottawa	7,142 22	6,894 82	158 18	.....	89 22
Osborne	533 00	380 87	98 30	.....	53 83
Pottawatomie	4,322 11	2,992 01	70 92	.....	1,259 18
Republic	5,863 08	4,554 38	462 41	.....	846 29
Riley	6,643 09	4,102 54	72 14	.....	2,468 41
Shawnee	10,449 09	4,413 84	128 64	.....	5,906 61
Saline	5,864 62	5,433 90	197 33	.....	233 39
Sumner	3,583 40	2,606 08	512 48	.....	464 84
Sedgwick	5,883 10	5,719 12	697 84	533 86	.....
Wabaunsee	4,515 88	3,416 06	158 63	.....	941 19
Woodson	3,627 82	5,142 97	74 10	1,589 25	.....
Wilson	3,894 03	3,594 89	238 80	.....	60 34
Washington	11,229 08	2,405 00	44 40	.....	8,779 68
Totals	$313,302 07	$248,567 10	$9,334 85	$5,897 69	$61,327 81

SINKING FUND.

The following are the bonds owned by the sinking fund. The list of bonds owned by the school fund is reported by the Superintendent:

RECORD OF BONDS BOUGHT BY SINKING FUND.

No. of Bond.	*Date of Issue.*	*For What Purpose.*	*Amount of Bonds.*	*Rate of Interest.*
21 to 30 inclusive..	January 1, 1869...	Capitol Building	$10,000	7
51, 52 and 53.....	June 19, 1861	Current Expenses.....	300	7
501 and 502.....	July 1, 1861.....	Current Expenses.....	200	7
505 and 506.....	July 1, 1861.....	Current Expenses.....	200	7
513, 516 and 519...	July 1, 1861.....	Current Expenses.....	300	7
522 to 538	July 1, 1861.....	Current Expenses.....	1,700	7
1.....	July 1, 1861.....	Current Expenses.....	500	7
139, 141 and 210...	July 1, 1861.....	Current Expenses.....	300	7
211 and 393.....	July 1, 1861.....	Current Expenses.....	200	7
590 and 612.....	July 1, 1861.....	Current Expenses.....	200	7
21 to 50 inclusive..	March 20, 1863.....	Current Expenses.....	30,000	7
55.....	July 1, 1863.....	Territorial Debt.....	500	6
5, 6 and 9	July 1, 1863.....	Territorial Debt.....	1,500	6
22....	July 1, 1863.....	Territorial Debt.....	500	6
24 to 29 inclusive .	July 1, 1863.....	Territorial Debt.....	3,000	6
46 and 47	July 1, 1863..... .	Territorial Debt.....	1,000	6
60 to 64 inclusive..	July 1, 1863.....	Territorial Debt.....	2,500	6
140.....	July 1, 1863.....	Territorial Debt.....	100	6
150 to 158 incl.....	July 1, 1863.....	Territorial Debt.....	900	6
171 to 181 incl.....	July 1, 1863.....	Territorial Debt.....	1,100	6
191 to 195 incl.....	July 1, 1863.....	Territorial Debt.....	500	6
202 and 219	July 1, 1863.....	Territorial Debt.....	200	6
231 to 240 incl.....	July 1, 1863.....	Territorial Debt.....	1,000	6
249 to 252 incl.....	July 1, 1863.....	Territorial Debt.....	400	6
254 and 271	July 1, 1863.....	Territorial Debt.....	200	6
291 to 293 incl.....	July 1, 1863.....	Territorial Debt.....	300	6
295 and 306.....	July 1, 1863.....	Territoriol Debt.....	200	6
297 and 298.....	July 1, 1863.....	Territorial Debt.....	200	6
310 and 311.....	July 1, 1863.....	Territorial Debt.....	200	6
319 and 320.....	July 1, 1863.....	Territorial Debt.....	200	6
1 to 30 inclusive...	July 1, 1863.....	Territorial Debt	3,000	6
47 and 58.....	July 1, 1864.....	Territorial Debt.....	200	6
61 to 65	July 1, 1864.....	Territorial Debt.....	500	6
95 to 105 incl.....	July 1, 1863.....	Territorial Debt.....	1,100	6
114 to 121 incl.....	July 1, 1863.....	Territorial Debt.....	800	6
123.....	July 1, 1863.....	Territorial Debt.....	100	6
1 to 50 incl.....	July 1, 1868.....	Penitentiary	50,000	7
6.....	July 1, 1867.....	Capitol Building.....	1,000	7
49 to 52 incl.....	July 1, 1867.....	Capitol Building.....	4,000	7
12.....	January 1, 1869...	Military Purposes.....	1,000	7
13 to 20 incl.....	January 1, 1869...	Capitol Building.....	8,000	7
474.....	July 1, 1861.....	Current Expenses.....	100	7
87 to 91 incl..... ..	July 1, 1864.....	Territorial Debt.....	500	6
264 and 266.....	July 1, 1863.....	Territorial Debt.....	200	6
		Total.....	$128,900	

THE STATE DEBT.

A detailed statement of the State debt, with the amount of bonds bought by the School and Sinking Funds, is given below, and for the first time. The total amount of State bonds is $1,336,675. The State has bought and owns, in State bonds, for School Fund, $506,225; for Sinking Fund, $128,900; total purchases, $635,125; total amount of State debt outstanding, $701,550.

Hon. H. D. McCarty, Superintendent of Public Instruction,

informs me that the School bond debt of fifty-five counties is $1,928,585—which his report will show in detail. Our debt may, then, be thus stated: State, $701,550; School, $1,928,585; Municipal, $10,899,445; total debt, $13,529,580.

Issued under act of	Date of Issue.	For What.	Rate per ct.	When payable.	Where.	Face of Bonds.	Am't Sold for.	Bought by Permanent School Fund.....	Bought by Sinking Fund.....
1861	July 1, '61	Cur. Exp.	7	July 1, '76	N. Y...	$150,000	$173,150 00	$18,100	$34,000
1863	Mar. 20, '63	Cur. Exp.	7	July 1, '78	N. Y...	54,000			
1863	July 1, '63	F. Terr. D.	6	July 1, '83	Top'ka	61,500	61,500 00	15,200	20,400
1864	July 1, '64	Refund. T.	6	July 1, '84	Top'ka	39,675	39,675 00	35,425	500
1864	July 1, '64	Mil. Purp.	7	July 1, '84	N. Y...	100,000	87,586 00	11,000	.....
1864	July 1, '64	Penit'y ...	7	July 1, '84	N. Y...	50,000	45,000 00	.....	.....
1866	July 1, '66	Penit'y ...	7	July 1, '86	N. Y...	60,000	54,600 00	.....	.....
1866	July 1, '66	Pub. Imp.	7	July 1, '96	N. Y...	70,000	63,210 00	.....	.....
1866	July 1, '66	Mil Purp.	7	July 1, '86	Top'ka	40,000	38,220 00	40,000	.....
1867	July 1, '67	Penit'y ...	7	July 1, '97	N. Y...	100,000	89,329 16	50,000	.....
1867	July 1, '67	Cap. B'd'g	7	July 1, '97	N. Y...	100,000	89,513 00	30,000	5,000
1867	July 1, '67	D. & D. As.	7	July 1, '87	Top'ka	15,500	15,500 00	15,000	.....
1868	July 1, '68	Cap. B'd'g	7	July 1, '98	N. Y...	150,000	137,180 00	66,000	.....
1868	July 1, '68	Penit'y ...	7	July 1, '98	N. Y...	50,000	45,588 35	.....	50,000
1868	July 1, '68	Mil. Purp.	7	July 1, '88	N. Y...	30,000	27,353 00	30,000	.....
1868	June 1, '68	Insane As.	7	July 1, '98	N Y...	20,000	18,352 33	20,000	.....
1869	Jan'y 1, '69	Mil. Purp.	7	July 1, '89	N. Y...	75,000	69,000 00	75,000	.....
1869	Jan'y 1, '69	Mil. Purp.	7	July 1, '99	N. Y...	89,000	83,200 00	89,000	.....
1869	Jan'y 1, '69	Mil. Purp.	7	July 1, '89	N. Y...	12,000	11,380 00	11,000	1,000
1869	Jan'y 1, '69	Cap. B'd'g	7	July 1, '89	N. Y...	70,000	66,442 57	.....	18,000
						$1,336,675	$1,215,779 41	$506,225	$128,900

NOTE TO PAGE 36.—The following additions and corrections are to be made to the list on page 36: Treasurer Coffey county, H. Cougill; Douglas county, J. E. Watson; Ellsworth county, A. Larkin; Jefferson county, ——— McLouth; Woodson county, W. J. Haughawout.

NOTE TO PAGE 45.—The following counties are to be added to the list on pages 45 and 46. The average for the nine counties is $3.92:

Jackson county.....	$3 04.....	$ 65,389 90	Leavenworth county...	$3 01.....	$279,074 06
Ellis county	3 27.....	13,086 48	Bourbon county.....	1 80.....	168,577 18
Pottawatomie county..	2 80.....	73,771 32	Atchison county	8 40.....	218,036 83
Osage county.....	4 08.....	96,651 85	Shawnee county	3 64.....	223,950 87
Montgomery county...	5 24.....	122,345 44			

TABULAR STATEMENT OF TAXABLE
As per Abstracts of County Clerks, and as fixed by the State Board; the amount of

Counties.	No. of Acres.....	Aggregate value as reported by County Clerks..	Average value as reported by the County Clerks.	Aggregate value as fixed by State Board.....	Average value as fixed by State Board.....	No. of Town Lots.
Allen	294,036	$1,361,173 00	$ 4.629	$1,361,173 00	$ 4.629	5,561
Anderson	327,033	1,463,105 00	4.473	1,463,105 00	4.473	2,667
Atchison	269,243	1,791,244 69	6.652	2,153,944 00	8.000	14,914
Billings	800	1,908 70	2.386	2,400 00	3.000	.....
Barton	180,139	450,347 70	2.500	450,347 70	2.500	1,757
Bourbon	375,675	1,959,768 71	5.215	2,254,055 52	6.000	6,123
Brown	327,617	1,917,330 00	5.874	1,917,330 00	5.874	1,368
Butler	449,927	1,556,591,00	3.450	1,799,708 00	4 000	3,508
Chase	369,952	1,411,054 00	3.814	1,411,054 00	3.814	1,923
Cherokee	367,498	1,204,100 00	3.276	1,469,992 00	4.000	4,996
Clay	140,768	520,058 98	3.695	520,058 98	3.695	2,229
Cloud	80,263	331,804 00	4.134	331,804 00	4.134	2,580
Coffey	373,852	1,463,056 00	3.913	1,682,334 00	4.500	6,062
Cowley	217,590	708,941 00	3.210	870,360 00	4.000	6,851
Crawford	353,427	1,118,299 82	3.152	1,236,997 89	3.500	1,257
Davis	105,647	499,475 00	4.600	499,475 00	4.600	3,291
Dickinson	179,345	740,363 00	4.122	740,363 00	4.122	3,077
Doniphan	235,133	1,926,131 00	8.191	1,926,131 00	8.191	19,759
Douglas	290,953	3,395,882 00	11.670	2,909,530 00	10.000	16,384
Ellis	29,557	55,398 00	2.900	55,398 00	2.900	1,118
Ellsworth	10,923	30,737 00	2.640	30,737 00	2.640	1,559
Franklin	342,560	1,678,158 00	5.132	2,055,360 00	6.000	11,318
Greenwood	501,045	1,784,032 00	3.557	1,784,032 00	3.557	1,992
Harvey	186,439	568,154 25	3.045	568,154 25	3.045	2,513
Howard	248,761	656,623 85	2.639	746,293 95	3 000	7,415
Jackson	271,553	1,343,568 00	5.035	1,343,568 00	5.035	1,861
Jefferson	350,488	2,287,625 34	6.526	2,458,416 00	7.000	3,698
Jewell	43,051	135,318 00	3.143	135,318 00	3.143	762
Johnson	258,654	2,059,106 00	7.960	2,118,376 26	8.190	9,059
Labette	366,223	1,431,574 00	3.909	1,431,574 00	3.909	8,564
Leavenworth	282,318	3,434,074 00	12.160	3,105,498 00	11.000	12,915
Lincoln	135,358	337,917 00	2 502	337,917 00	2.502	1,004
Linn	370,880	1,552,880 00	4.187	1,851,400 00	5.000	5,458
Lyon	431,350	2,204,449 00	5.110	2,372,425 00	5.500	10,142
Marion	477,510	1,491,136 00	3.122	1,491,136 00	3.122	2,897
Marshall	415,906	1,539,725 00	3.700	1,663,624 00	4.000	8,248
McPherson	116,352	276,863 00	2.379	276,863 00	2.379	776
Miami	363,501	2,363,486 00	6.502	2,363,486 00	6.502	5,348
Mitchell	35,884	143,809 00	3.450	161,478 00	4.500	4,186
Montgomery	321,439	1,390,597 32	4.326	1,390,597 32	4.326	5,070
Morris	233,401	828,921 00	3.550	933,604 00	4.000	1,821
Nemaha	420,435	1,826,815 00	4.284	1,681,740 00	4.000	6,419
Neosho	360,384	1,455,668 30	4.040	1,455,668 30	4.040	7,877
Osage	383,191	1,546,574 00	4.036	1,475,285 35	3.850	9,925
Osborne	16,830	54,219 73	3.222	54,219 73	3.222	1,050
Ottawa	158,809	371,903 07	2.410	476,427 00	3.000	1,285
Pawnee	224,640	813,330 00	3.640	449,280 00	2.000	.....
Phillips	3,680	8,430 00	2.290	11,040 00	3.000	.....
Pottawatomie	241,737	1,532,901 00	6.341	1,532,901 00	6.341	4,947
Reno	294,718	670,554 26	2.275	670,554 26	2.275	3,222
Republic	79,782	278,259 00	3.477	278,259 00	3.477	852
Rice	172,327	388,223 57	2.253	388,223 57	2.253	2,935
Riley	175,907	878,320 00	4.993	967,488 50	5.507	6,450
Rooks	640	1,290 00	2.000	1,920 00	3.000	.....
Russell	22,160	56,060 00	2.547	56,060 00	2.547	2,007
Saline	292,035	1,028,169 00	3.520	1,028,169 00	3.520	2,788
Shawnee	264,782	2,252,546 00	8.418	2,168,564 58	8.190	10,821
Sedgwick	270,817	674,679 00	2.491	674,679 00	2.491	3,109
Sumner	132,587	354,457 00	2.674	397,761 00	3.000	3,898
Smith	8,795	25,040 00	2.830	26,385 00	3.000	.....
Wabaunsee	242,289	1,189,833 00	4.910	969,156 00	4.000	1,498
Washington	201,848	666,222 00	3.305	666,222 00	3.305	1,291
Wilson	288,061	1,075,687 10	3.880	1,075,687 10	3.880	3,549
Woodson	234,146	895,303 00	3.823	895,303 00	3.823	1,560
Wyandotte	90,201	1,179,918 00	13.080	902,010 72	10.000	8,208
Total	15,312,562	$70,033,137 39		$71,973,422 98		

PROPERTY OF THE STATE OF KANSAS,
Tax levied, and the amounts apportioned to the several Counties for the year 1873.

Counties.	*Average value of Lots as reported by County Ct'ks.*	*Aggregate value of Lots as reported by County Ct'ks.*	*Average value of Lots as fixed by State Board.....*	*Aggregate value of Lots as fixed by State Board.....*	*Decr'sed valuat'n by State Board.*	*Incr'sed valuat'n by State Board.*
Allen	$ 75.750	$ 421,285 00	$ 75.750	$ 421,285 00	.....	.....
Anderson	62.664	167,126 00	62.664	167,126 00	.....	.....
Atchison	98.660	1,471,530 00	98.660	1,471,530 00	.....	$1.348
Billings	.....	.....	.....	.....	.....	.....
Barton	40.970	71,995 00	40.970	71,995 00	.....	.614
Bourbon	147.770	904,795 00	147.770	904,795 00	.....	.785
Brown	48.690	109,955 00	48.690	109,955 00	.....	.....
Butler	37.530	131,689 00	37.530	131,689 00	.....	.550
Chase	30.000	57,666 00	30.000	57,666 00	.....	.....
Cherokee	47.240	158,644 00	47.240	158,604 00	.....	.724
Clay	16.504	36,788 00	16.504	36,788 00	.....	.....
Cloud	34.307	88,512 00	34.307	88,512 00	.....	.....
Coffey	27.110	164,304 00	27.110	164,304 00	.....	.587
Cowley	19.470	133,365 00	19.470	133,365 00	.....	.790
Crawford	48.820	88,130 50	48.820	88,130 50	.....	.348
Davis	122.220	402,232 00	122.220	402,232 00	.....	.....
Dickinson	44.489	136,895 00	44.489	136,895 00	.....	.....
Doniphan	37.759	332,335 00	37.759	332,335 00	.....	.....
Douglas	157.150	2,574,687 00	157.150	2,574,687 00	$1.670	.....
Ellis	24.453	27,339 00	24.453	27,339 00	.....	.....
Ellsworth	42.146	65,706 00	42.146	65,706 00	.....	.....
Franklin	47.981	534,051 00	47.981	534,051 00	.....	.868
Greenwood	69.902	139,286 00	69.902	139,286 00	.....	.....
Harvey	25.583	64,292 00	25.583	64,292 00	.....	.....
Howard	4.889	36,257 50	4.889	36,257 50	.....	.361
Jackson	99.350	133,625 00	99.350	133,625 00	.....	.....
Jefferson	46.056	170,316 00	46.056	170,316 00	.....	474
Jewell	19.530	14,882 00	19.530	14,882 00	.....	.....
Johnson	32.070	290,540 00	32.070	290,540 00	.....	.230
Labette	48.405	414,549 00	48.405	414,549 00	.....	.....
Leavenworth	345.000	4,457,940 00	345.000	4,457,940 00	1.160	.....
Lincoln	9.285	9,323 00	9.285	9,323 00	.....	.....
Linn	31.425	171,520 00	31.425	171,520 00	.....	.813
Lyon	68.690	695,654 00	68.691	695,654 00	.....	.390
Marion	32.510	90,094 00	32.510	94,094 00	.....	.....
Marshall	29.070	239,771 60	29.070	239,771 60	.....	.300
McPherson	8.032	4,983 00	8.032	4,983 00	.....	.....
Miami	59.220	316,727 00	59.220	316,727 00	.....	.....
Mitchell	17.250	72,027 00	17.250	72,027 00	.....	1.050
Montgomery	61.451	310,328 50	61.451	310,328 50	.....	.....
Morris	78.122	142,272 00	78.122	142,272 00	.....	.449
Nemaha	27.365	204,931 00	27.365	204,931 00	.284	.....
Neosho	14.406	209,550 00	14.406	209,550 00	.....	.....
Osage	27.807	275,988 00	20.000	198,500 00	.186	.....
Osborne	1.703	1,787 50	1.703	1,787 50	.....	.....
Ottawa	11.080	14,237 54	11.080	14,237 54	.....	.590
Pawnee	.....	.....	.....	.....	1.640	.....
Phillips	.....	.....	.....	.....	.....	.710
Pottawatomie	47.591	235,459 00	47.591	235,459 00	.....	.....
Reno	22.910	73,815 00	22.910	73,815 00	.....	.....
Republic	16.634	14,170 00	16.634	14,170 00	.....	.....
Rice	8.550	25,071 00	8.550	25,071 00	.....	.....
Riley	47.240	305,705 00	47.240	305,705 00	.....	.507
Rooks	.....	.....	.....	.....	.....	1.000
Russell	17.678	35,481 00	17.678	35,481 00	.....	.....
Saline	95.039	264,988 00	95.039	264,988 00	.....	.....
Shawnee	169.600	1,835,292 00	169.600	1,835,292 00	.228	.....
Sedgwick	117.683	365,877 00	117.683	365,877 00	.....	.....
Sumner	11.100	43,264 00	11.100	43,264 00	.....	.326
Smith	.....	.....	.....	.....	.....	.170
Wabaunsee	17.199	25,764 00	17.199	25,764 00	.910	.....
Washington	26.610	34,355 00	26.610	34,355 00	.....	.....
Wilson	45.000	122,369 75	45.000	122,369 75	.....	.....
Woodson	43.560	67,356 00	43.560	67,356 00	.....	.....
Wyandotte	79.360	651,462 00	79.360	651,462 00	3.080	.....
Total		$20,684,299 89		$20,606,811 89		

TABULAR STATEMENT OF TAXABLE PROPERTY, ETC —CONTINUED.

Counties.	Valuation of Personal Prop'rty returned by County Clerks.....	Valuation of all Property as reported by County Clerks, includ'g R. R. Property..	Valuation of all Property as fixed by State Board..	Sinking Fund.....
Allen	$ 529,208 00	$ 2,311,666 00	$2,311,666 00	$ 462,333
Anderson	458,662 00	2,088,893 00	2,088,893 00	417 778
Atchison	1,022,200 00	4,284,974 69	4,647,764 00	929 534
Billings	27,934 00	27,842 70	30,334 00	6 067
Barton	41,957 95	714,300 65	714,300 65	142 860
Bourbon	719,447 55	3,902,497 96	4,196,784 77	839 357
Brown	640,753 00	2,808,944 00	2,808,944 00	561 790
Butler	350,435 00	2,038,715 00	2,281,832 00	456 366
Chase	285,938 00	1,900,808 00	1,900,808 00	380 161
Cherokee	282,119 00	1,826,044 64	2,091,936 64	418 387
Clay	238,694 75	795,541 73	795,541 73	159 108
Cloud	336,264 00	756,580 00	751,580 00	151 316
Coffey	411,511 77	2,038,871 77	2,258,149 77	451 629
Cowley	277,918 00	1,120,231 00	1,281,643 00	256 328
Crawford	405,269 19	1,611,699 51	1,730,397 58	346 079
Davis	598,336 00	1,500,043 00	1,500,043 00	300 008
Dickinson	460,381 00	1,337,639 00	1,337,639 00	267 527
Doniphan	965,528 00	3,223,994 00	3,223,994 00	644 798
Douglas	1,964,286 00	7,934,855 00	7,448,503 00	1,489 700
Ellis	317,779 00	400,516 00	400,516 00	80 103
Ellsworth	448,167 00	544,610 00	544,610 00	108 922
Franklin	771,439 00	2,983,648 00	3,360,849 00	672 169
Greenwood	305,997 00	2,229,315 00	2,229,315 00	445 863
Harvey	319,291 44	951,738 19	951,738 19	190 347
Howard	315,555 15	1,008,436 50	1,098,106 60	219 621
Jackson	428,286 00	1,905,479 00	1,905,479 00	381 095
Jefferson	818,326 00	3,276,267 34	3,442,058 00	688 411
Jewell	252,665 00	402,865 00	402,865 00	80 573
Johnson	938,335 00	3,287,981 00	3,347,251 26	669 450
Labette	116,484 00	2,462,607 00	2,462,607 00	492 521
Leavenworth	2,102,248 00	9,994,262 00	9,665,686 00	1,933 137
Lincoln	100,724 45	447,964 45	447,964 45	89 592
Linn	755,180 00	2,479,580 00	2,781,100 00	556 220
Lyon	989,628 00	3,889,731 00	4,057,707 00	811 541
Marion	249,851 00	1,835,081 00	1,835,081 00	367 016
Marshall	670,530 00	2,450,026 60	2,573,925 60	514 785
McPherson	128,350 00	410,196 00	410,196 00	82 039
Miami	825,994 00	3,506,207 00	3,506,207 00	701 241
Mitchell	195,250 70	411,086 70	428,755 70	85 751
Montgomery	621,852 56	2,322,778 38	2,322,778 38	464 555
Morris	386,372 00	1,357,565 55	1,462,248 55	292 449
Nemaha	579,648 15	2,611,394 35	2,466,319 15	493 263
Neosho	705,952 20	2,371,170 50	2,371,170 50	474 234
Osage	541,056 00	2,363,618 00	2,214,841 35	442 968
Osborne	152,830 00	208,837 33	208,837 23	41 767
Ottawa	135,792 05	521,932 66	626,456 59	125 291
Pawnee	91,173 00	904,503 00	540,453 00	108 090
Phillips	57,504 53	65,934 53	68,544 53	13 708
Pottawatomie	862,876 00	2,631,236 00	2,631,236 00	526 247
Reno	221,530 47	965,899 48	965,899 48	193 179
Republic	141,928 00	434,357 00	434,357 00	86 871
Rice	157,643 50	570,938 07	570,938 07	114 187
Riley	457,195 00	1,641,220 00	1,730,388 50	346 077
Rooks	25,895 50	27,185 50	27,815 50	5 563
Russell	353,987 00	445,528 00	445,528 00	89 105
Saline	631,246 00	1,924,385 00	1,924,385 00	384 877
Shawnee	1,990,483 00	6,078,321 00	5,994,339 58	1,198 867
Sedgwick	407,534 00	1,448,090 00	1,448,090 00	289 618
Sumner	174,816 00	572,537 00	615,841 00	123 168
Smith	165,159 54	190,199 54	191,544 54	38 308
Wabaunsee	229,329 00	1,444,926 00	1,224,249 00	244 849
Washington	288,221 00	988,798 00	988,798 00	197 759
Wilson	373,683 06	1,571,739 91	1,571,739 91	314 347
Woodson	263,704 00	1,226,363 00	1,226,363 00	245 272
Wyandotte	599,860 15	2,431,240 15	2,153,332 87	430 666
Total	$31,784,195 66	$124,422,437 28	$125,684,176 67	$25,136 808

TABULAR STATEMENT OF TAXABLE PROPERTY, ETC.—CONTINUED.

Counties.	*School Fund.....*	*Interest Fund.....*	*General Revenue.*	*Total Levy.....*
Allen	$2,311 666	$1,849 332	$ 9,246 664	$13,869 996
Anderson	2,088 893	1,671 112	8,355 572	12,533 358
Atchison	4,647 674	3,718 136	18,590 696	27,886 044
Billings	30 334	24 268	121 336	182 004
Barton	714 300	571 440	2,857 200	4,285 803
Bourbon	4,196 784	3,357 428	16,787 139	25,180 708
Brown	2,808 944	2,247 160	11,235 776	16,853 664
Butler	2,281 832	1,825 464	9,127 328	13,690 992
Chase	1,900 808	1,520 644	7,603 232	11,404 848
Cherokee	2,091 936	1,673 548	8,367 746	12,551 619
Clay	795 541	636 432	3,182 166	4,773 250
Cloud	756 580	605 264	3,026 320	4,539 480
Coffey	2,258 149	1,806 519	9,032 599	13,548 898
Cowley	1,281 643	1,025 312	5,126 572	7,689 858
Crawford	1,730 397	1,384 316	6,921 590	10,382 385
Davis	1,500 043	1,200 032	6,000 172	9,000 258
Dickinson	1,337 639	1,070 108	5,350 556	8,025 834
Doniphan	3,223 994	2,579 192	12,895 976	19,343 964
Douglas	7,448 503	5,958 800	29,794 012	44,691 018
Ellis	400 516	320 412	1,602 064	2,403 096
Ellsworth	544 610	435 688	2,178 440	3,267 660
Franklin	3,360 849	2,688 676	13,443 396	20,165 094
Greenwood	2,229 315	1,783 452	8,917 260	13,375 890
Harvey	951 738	761 390	3,806 952	5,710 429
Howard	1,098 106	878 485	4,392 426	6,588 639
Jackson	1,905 479	1,524 380	7,621 916	11,432 874
Jefferson	3,442 058	2,753 644	13,768 232	20,652 348
Jewell	402 865	322 292	1,611 460	2,417 190
Johnson	3,347 251	2,677 800	13,389 005	20,083 507
Labette	2,462 607	1,970 084	9,850 428	14,775 642
Leavenworth	9,665 686	7,732 548	38,662 744	57,994 116
Lincoln	447 914	358 371	1,791 857	2,687 786
Linn	2,781 100	2,224 880	11,124 400	16,686 600
Lyon	4,057 707	3,246 164	16,230 828	24,346 242
Marion	1,835 081	1,468 004	7,340 324	11,010 485
Marshall	2,573 925	2,059 140	10,295 702	15,443 553
McPherson	410 196	328 156	1,640 784	2,461 176
Miami	3,506 207	2,804 964	14,024 828	21,037 242
Mitchell	428 755	343 004	1,715 022	2,572 534
Montgomery	2,322 778	1,858 220	9,291 113	13,936 670
Morris	1,467 248	1,169 796	5,848 994	8,773 491
Nemaha	2,466 319	1,973 052	9,865 276	14,797 014
Neosho	2,371 170	1,896 936	9,484 682	14,227 023
Osage	2,214 841	1,771 872	8,859 365	13,289 068
Osborne	208 837	167 068	835 348	1,253 023
Ottawa	626 456	501 164	2,505 826	3,758 739
Pawnee	540 453	432 360	2,161 812	3,242 718
Phillips	68 544	54 832	274 178	411 267
Pottawatomie	2,631 236	2,104 988	10,524 944	15,787 416
Reno	965 899	772 716	3,863 597	5,795 396
Republic	434 357	347 484	1,737 428	2,606 142
Rice	570 938	456 750	2,283 752	3,425 628
Riley	1,730 388	1,384 310	6,921 554	10,382 331
Rooks	27 815	22 252	111 262	166 893
Russell	445 528	356 420	1,782 112	2,673 168
Saline	1,924 385	1,539 508	7,697 540	11,546 310
Shawnee	5,994 339	4,795 471	23,977 358	35,966 037
Sedgwick	1,448 090	1,158 472	5,792 360	8,688 540
Sumner	615 841	492 672	2,463 364	3,695 046
Smith	191 544	153 235	766 178	1,149 267
Wabaunsee	1,224 249	979 396	4,896 996	7,345 494
Washington	988 798	791 036	3,955 192	5,932 788
Wilson	1,571 739	1,257 391	6,286 959	9,430 439
Woodson	1,226 363	981 088	4,905 452	7,358 178
Wyandotte	2,153 332	1,722 664	8,613 331	12,919 997
Total	$125,684 162	$100,547 254	$502,736 693	$754,105 047

STATEMENT OF RECEIPTS AND DISBURSEMENTS OF THE TREASURY.

For the fiscal year ending November 29, 1873, and balance remaining in the Treasury.

LIABILITIES.	*Dr.*	*Cr.*	*Balance.*
General revenue	$ 744,856 99	$658,855 83	$86,001 16
Interest fund	146,775 11	93,403 00	53,372 11
Sinking fund	47,229 96	8,905 00	38,324 96
Annual school fund	249,771 82	237,220 23	12,551 59
Permanent school fund	231,164 61	229,625 97	1,538 64
Military fund	7,516 89	3,500 00	4,016 89
Insane Asylum fund	.....	.....	20
Railroad fund	8,210 88	6,060 31	2,150 57
Penitentiary fund	.....	.....	3,272 00
Interest on municipal bonds	58,339 16	54,289 79	4,049 37
	$1,493,865 42	$1,291,860 13	$205,277 49

STATEMENT OF LIABILITIES AND RESOURCES.

LIABILITIES.	*Dr.*	*Cr.*
Six per cent. bonds funding Territorial debt	$61,500 00	.....
Six per cent. bonds, refunding taxes	39,675 00	.....
Seven per cent. bonds, amount expenses for 1861 and 1863	204,000 00	.....
Seven per cent bonds, capitol building	320,000 00	.....
Seven per cent. bonds, internal improvements	70,000 00	.....
Seven per cent. bonds, penitentiary building	260,000 00	.....
Seven per cent. bonds, Insane Asylum	20,000 00	.....
Seven per cent. bonds, Deaf and Dumb Asylum	15,500 00	.....
Seven per cent. bonds, military	346,000 00	.....
Territorial scrip outstanding	7,142 73	.....
Amount overpaid by counties	1,582 94	.....
RESOURCES.		
Balance due on tax levy for 1861	.....	$6,255 38
Balance due on tax levy for 1862	.....	10,019 57
Balance due on tax levy for 1863	.....	7,678 55
Balance due on tax levy for 1864	.....	4,658 54
Balance due on tax levy for 1865	.....	7,410 63
Balance due on tax levy for 1866	.....	4,726 22
Balance due on tax levy for 1867	.....	29,588 77
Bolance due on tax levy for 1868	.....	28,537 81
Balance due on tax levy for 1869	.....	20,098 12
Balance due on tax levy for 1870	.....	38,094 02
Balance due on tax levy for 1871	.....	41,973 90
Balance due on tax levy for 1872	.....	120,583 99
Amount of general revenue in Treasury	.....	86,001 16
Amount of military fund in Treasury	.....	4,016 89
Amount of sinking fund bonds	.....	128,900 00
Amount of sinking fund cash	.....	38,324 96
	$1,345,400 67	$576,878 51
Excess of liabilities over resources	.....	$768,522 16

STATEMENT OF WARRANTS DRAWN ON THE TREASURY,

And Warrants redeemed during the fiscal year.

Amount warrants issued	$446,376 76
Amount warrants redeemed	652,336 02
Amount interest on same	6,519 81

GENERAL REVENUE.	*Dr.*	*Cr.*
To amount received from taxes	$743,692 99	.....
To amount received from sale of books	1,164 00	.....
CONTRA.		
By warrants redeemed	.....	$652,336 02
By interest on same	.....	6,519 81
	$744,856 99	$658,855 83
INTEREST FUND.		
To amount received from taxes	$146,775 11	.....
CONTRA.		
By coupons redeemed	.....	$93,403 00
By balance	.....	53,372 11
	$146,775 11	$146,775 11
PERMANENT SCHOOL FUND.		
To balance November 30, 1872	$36,494 57	.....
To amount from sale of lands	194,670 04	.....
CONTRA.		
By amount invested in bonds	.....	$229,625 97
By balance in Treasury	.....	1,538 64
	$231,164 61	$231,164 61
SINKING FUND.		
To balance in Treasury November 30, 1872	$15,727 34	.....
To amount from taxes	26,794 12	.....
To interest on investment	4,708 50	.....
CONTRA.		
By amount invested in State bonds	.....	$8,905 00
By balance in Treasury	.....	38,324 96
	$47,229 96	$47,229 96

1873	LEGISLATIVE DEPARTMENT.	Cr.
	Per diem and mileage of members and officers of Legislature and President of Senate	$20,000 00
	Legislative postage	600 00
	Per diem of members and officers	17,900 00
	Speaker of House	150 00
	Chaplain	300 00
		$38,950 00

1873	*Legislative Expenses.*	*Dr.*	1873	*Legislative Expenses.*	*Dr.*
Feb 4	T. H. Baker	$121 20	Feb 4	W. L. Simons	$137 70
Feb 4	G. M. Miller	126 00	Feb 4	Wm. Simpson	115 50
Feb 4	C I. Scofield	96 50	Feb 4	John P. St. John	93 00
Feb 4	J. S. Crew	74 40	Feb 4	E. H. Topping	111 00
Feb 4	I. S. Kalloch	74 40	Feb 4	Sam. Walker	84 00
Feb 4	C. C. Hutchinson	116 70	Feb 4	V. P. Wilson	103 80
Feb 4	C. F. Hutchings	123 00	Feb 4	J. C. Wilson	100 50
Feb 4	L. N. Robinson	84 30	Feb 4	Jacob Winter	94 50
Feb 4	J. F. Willetts	77 10	Feb 4	A. M. York	75 00
Feb 4	G. W. Veale	66 00	Feb 4	E. S. Stover	175 50
Feb 4	Wm. Buchan	87 00	Feb 5	F. S. McCabe	45 00
Feb 4	C. Reasoner	148 50	Feb 5	Hattie Morris	50 00
Feb 4	Wm. Peck	120 00	Feb 5	Jennie Griffith	50 00
Feb 4	S. J. Langdon	105 80	Feb 5	J. C. Burk	75 00
Feb 4	Josiah Kellogg	150 00	Feb 5	G. W. Weed	75 00
Feb 4	C. H. Rohrabacker	100 50	Feb 5	S. M. Lanham	75 00
Feb 4	M. E. Larkin	81 30	Feb 5	S. J. Neal	75 00
Feb 4	Joshua Turner	87 60	Feb 5	Nellie Blake	75 00
Feb 4	C. H. Titus	96 00	Feb 5	W. A. Johnson	97 50
Feb 4	F. E. Simpson	111 00	Feb 5	W. E. Towner	42 00
Feb 4	A. Sellers	82 50	Feb 5	T. H. Cavanaugh	42 00
Feb 4	E. Searcy	108 00	Feb 5	Jennette Edwards	50 00
Feb 4	James McDermott	137 10	Feb 5	J. H. Edwards	12 00
Feb 4	S. H. Lowe	111 60	Feb 5	A. L. Armsby	42 00
Feb 4	S. J. Kohler	96 00	Feb 5	T. L. Byrne	54 00
Feb 4	H. F. Hoesman	114 00	Feb 5	J. H. Isbell	75 00
Feb 4	Newton Henshaw	77 70	Feb 5	J. R. Kennedy	75 00
Feb 4	H. C. Fields	84 60	Feb 5	G. W. Findlay	75 00
Feb 4	H. A. Ensign	96 50	Feb 5	W. H. Cowan	75 00
Feb 4	Thomas Dillard	81 00	Feb 5	G. C. Crowther	125 00
Feb 4	Wm. B. Davis	105 50	Feb 5	M. V. Cutler	123 00
Feb 4	E. S. Cummings	132 60	Feb 5	John Curtain	120 30
Feb 4	V. Brown	70 20	Feb 6	A. B. Cooper	76 50
Feb 4	D. Belden	81 00	Feb 6	J. C. Legere	105 30
Feb 4	G. M. Gillespie	81 30	Feb 6	E. J. Nugent	82 80
Feb 4	G. S. Bishop	139 50	Feb 6	J. M. Miller	94 50
Feb 4	Wm. S. Blakely	87 90	Feb 6	W. S. Tough	88 50
Feb 4	H. H. Bond	84 00	Feb 6	Wm. Bateman	85 20
Feb 4	H. K. Cross	92 40	Feb 6	J. M. Hunter	86 40
Feb 4	A. R. Banks	110 00	Feb 6	R. A. Guffey	85 50
Feb 4	A. M. Blair	75 00	Feb 6	D. H. Frazier	70 50
Feb 4	Henry Brandley	104 40	Feb 6	W. W. Harper	117 30
Feb 4	C. B. Butler	106 50	Feb 6	Frank Bacon	117 00
Feb 4	E. Barker	147 00	Feb 6	H. C. DeForrest	126 00
Feb 4	J. C. Crichton	75 00	Feb 6	J. Brenner	126 00
Feb 4	J. H. Edwards	144 60	Feb 6	E. Forsee	107 00
Feb 4	A. F. Ely	112 50	Feb 6	E. M. Funston	99 00
Feb 4	W. H. Grimes	91 50	Feb 6	E. B. Allen	115 00
Feb 4	W. E. Guerin	126 90	Feb 6	A. R. Lowe	72 00
Feb 4	Byron Judd	96 00	Feb 6	W. H. Mapes	119 40
Feb 4	C. H. Martin	85 50	Feb 6	J. F. Ward	108 30
Feb 4	Wm. Martindale	97 50	Feb 6	B. P. McDonald	116 40
Feb 4	W. M. Matheny	144 90	Feb 6	David Adams	126 00
Feb 4	N. C. McFarland	75 00	Feb 6	Noah Weaver	144 00
Feb 4	T. J. McWhirt	94 50	Feb 6	Reuben Smith	104 40
Feb 4	Thomas Moonlight	94 50	Feb 6	S. R. Hungerford	104 40
Feb 4	E. M. Morrill	102 00	Feb 6	A. J. Vickers	124 50
Feb 4	M. M. Murdock	126 00	Feb 6	A. F. Shields	132 00
Feb 4	M. A. O'Neil	88 80	Feb 6	J. W. Beatty	101 10
Feb 4	L. M. Palmer	82 50	Feb 6	J. T. Lanter	90 30
Feb 4	Nathan Price	96 00	Feb 6	C. W. Hayes	144 00
Feb 4	J. W. Rogers	84 90	Feb 6	W. J. Cochrane	123 00
Feb 4	Frank Schmidt	75 00	Feb 6	J. R. McLane	98 10

LEGISLATIVE DEPARTMENT.

1873		*Legislative Expenses.*	*Dr.*
Feb	6	B. O'Driscoll	$83 70
Feb	6	W. Wakefield	103 00
Feb	6	W. Wells	81 00
Feb	6	S. Motz	155 10
Feb	6	W. J. Hunter	82 50
Feb	6	S. J. Langdon	126 00
Feb	6	Thomas Morgan	84 30
Feb	6	W. S. Plummer	84 30
Feb	6	A. W. Spaulding	81 30
Feb	6	M. S. Bell	126 00
Feb	6	T. B. Eldridge	127 50
Feb	6	S. S. Stratton	96 00
Feb	6	Thomas James	89 40
Feb	6	H. D. Baker	78 00
Feb	6	R. B. Armstrong	66 00
Feb	6	Lizzie Ela	66 00
Feb	6	W. P. Ames	66 00
Feb	6	W. W. Walton	66 00
Feb	6	G. C. West	66 00
Feb	6	C. H. Wakefield	44 00
Feb	6	Nettie Hosmer	44 00
Feb	6	Hattie Butler	44 00
Feb	6	Jennie Comstock	28 00
Feb	6	D. C. Williams	66 00
Feb	6	G. E. Brown	66 00
Feb	6	J. M. Matheny	66 00
Feb	6	Mary Fletcher	44 00
Feb	6	E. R. Bristol	66 00
Feb	6	Emma Bragg	44 00
Feb	6	Jennie Maxwell	44 00
Feb	6	A. H. McWhorter	66 00
Feb	6	J. H. Helwig	66 00
Feb	6	N. H. Billings	110 00
Feb	6	I. P. Huntington	99 00
Feb	6	D. M. Hodges	85 50
Feb	6	D. M. Adams	66 00
Feb	6	M. B. Bowers	96 00
Feb	6	S. R. Shoemaker	78 96
Feb	6	A. J. Banta	118 50
Feb	6	H. W. Farnsworth	600 00
Feb	6	Alex. Ross	174 00
Feb	6	W. Lowrey	121 20
Feb	6	C. Hostetter	57 00
Feb	6	L. T. Sanburn	78 00
Feb	6	M. W. Taylor	66 00
Feb	6	O. W. Brummell	30 00
Feb	6	A. Shaw	130 00
Feb	6	Wm. Jeffrey	93 00
Feb	6	J. T. Morrison	144 00
Feb	6	Henry Booth	81 30
Feb	12	G. P. Ware	81 00
Feb	12	H. R. Hayes	24 00
Feb	12	M. E. Dunn	45 00
Feb	12	C. F. Bowron	93 90
Feb	12	J. Z. Sexton	118 50
Feb	13	W. Gregg	68 10
Feb	13	W. H. Bond	84 00
Feb	13	J. McNulta	123 00
Feb	13	George Green	121 50
Feb	13	Henry Booth	33 00
Feb	14	J. W. Cox	30 00
Feb	14	A. R. Banks	50 00
Feb	14	J. H. Isbell	24 00
Feb	15	Nelson Adams	81 00
Feb	17	J. F. Broadhead	78 00
Feb	17	S. G Rodgers	114 00
Feb	19	J. W. Cox	18 00
Feb	20	G. C. Crowther	65 00
Feb	20	T. H. Cavanaugh	51 00
Feb	22	A. M. Read	24 00
Feb	24	W. H. Cowan	39 00
Feb	26	Joshua Turner	84 00
Feb	28	David Beldin	$84 00
Feb	28	T. H. Cavanaugh	36 00
Mar	3	A. R. Banks	80 00
Mar	7	A. M. Blair	92 00
Mar	7	Henry Brandley	75 70
Mar	7	C. B. Butler	75 00
Mar	7	E. Barker	75 00
Mar	7	J. H. Crichton	75 00
Mar	7	J. H. Edwards	75 00
Mar	7	A. F. Ely	75 00
Mar	7	W. H. Grimes	75 00
Mar	7	W. E. Guerin	75 00
Mar	7	W. A. Johnson	75 00
Mar	7	Byron Judd	75 00
Mar	7	C. S. Martin	75 00
Mar	7	Wm. Martindale	75 00
Mar	7	W. M. Matheny	75 00
Mar	7	Wm. C. McFarland	75 00
Mar	7	T. J. McWhirt	75 00
Mar	7	Thomas Moonlight	75 00
Mar	7	E. N. Morrill	75 00
Mar	7	M. M. Murdock	75 00
Mar	7	M. A. O'Neal	75 00
Mar	7	L. R. Palmer	75 00
Mar	7	Nathan Price	75 00
Mar	7	J. W. Rogers	75 00
Mar	7	Frank Schmidt	125 10
Mar	7	W. L. Simons	75 00
Mar	7	William Simpson	75 00
Mar	7	J. P. St. John	75 00
Mar	7	E. H. Topping	75 00
Mar	7	Sam'l Walker	75 00
Mar	7	J. C. Wilson	75 00
Mar	7	Jacob Winters	75 00
Mar	7	A. M. York	122 40
Mar	7	David Adams	84 00
Mar	7	D. M. Adams	84 00
Mar	7	E. B. Allen	84 00
Mar	7	Frank Bacon	84 00
Mar	7	T H. Baker	84 00
Mar	7	A. J. Banta	84 00
Mar	7	Wm. Bateman	84 00
Mar	7	J. W. Beatty	84 00
Mar	7	M. S. Bell	84 00
Mar	7	G S. Bishop	84 00
Mar	7	Wm. S. Blakely	84 00
Mar	7	M. B. Bowers	84 00
Mar	7	C. F. Bowron	84 00
Mar	7	Jacob Brenner	84 00
Mar	7	G. L. Brinkman	84 00
Mar	7	V. Brown	84 00
Mar	7	W. J. Buchan	84 00
Mar	7	A. F. Childs	84 00
Mar	7	W. J. Cochrane	84 00
Mar	7	A. B. Cooper	84 00
Mar	7	S. K. Cross	84 00
Mar	7	E. F. Cummings	84 00
Mar	7	John Curtain	84 00
Mar	7	W. B. Davis	84 00
Mar	7	H. C. DeForrest	84 00
Mar	7	Thomas Dillard	84 00
Mar	7	T. B. Eldridge	84 00
Mar	7	N. H. Ensign	84 00
Mar	7	H. C. Fields	84 00
Mar	7	E. Forsee	84 00
Mar	7	F. H. Frazier	84 00
Mar	7	E. H. Funston	84 00
Mar	7	G. P. Gillespie	84 00
Mar	7	Wesley Gregg	84 00
Mar	7	George Green	84 00
Mar	7	R. A. Guffey	84 00
Mar	7	W. W. Harper	84 00

LEGISLATIVE DEPARTMENT.

1873		*Legislative Expenses.*	*Dr.*
Mar	7	C. W. Harvey	$84 00
Mar	7	N. Henshaw	84 00
Mar	7	P. M. Hodges	84 00
Mar	7	V. P. Wilson	75 00
Mar	7	J. S. Crew	84 00
Mar	7	H. F. Hoesman	84 00
Mar	7	S. R. Hungerford	84 00
Mar	7	C. F. Hutchings	84 00
Mar	7	C. C. Hutchinson	84 00
Mar	7	S. P. Huntington	84 00
Mar	7	J. M. Hunter	84 00
Mar	7	Thomas James	84 00
Mar	7	Wm. Jeffrey	84 00
Mar	7	S. J. Kohler	84 00
Mar	7	I. S. Kalloch	84 00
Mar	7	L. H. Lane	84 00
Mar	7	S. J. Langdon	84 00
Mar	7	M. E. Larkin	84 00
Mar	7	J. T. Lanter	84 00
Mar	7	J. C. Legere	84 00
Mar	7	Wm. Lowrey	84 00
Mar	7	A. R. Lowe	84 00
Mar	7	W. H. Mapes	84 00
Mar	7	J. McDermott	84 00
Mar	7	B. P. McDonald	84 00
Mar	7	J. K. McLean	84 00
Mar	7	J. M. Miller	84 00
Mar	7	Thomas Morgan	84 00
Mar	7	J. E. Morrison	84 00
Mar	7	S. Motz	84 00
Mar	7	E. J. Nugent	84 00
Mar	7	B. O'Driscoll	84 00
Mar	7	Wm. Peck	84 00
Mar	7	W. S. Plummer	84 00
Mar	7	C. Reasoner	84 00
Mar	7	L. A. Robinson	84 00
Mar	7	Alex. Ross	84 00
Mar	7	C. I. Scofield	84 00
Mar	7	E. Searcy	84 00
Mar	7	A. Sellers	84 00
Mar	7	I. Z. Sexton	84 00
Mar	7	A. Shaw	84 00
Mar	7	S. R. Shoemaker	84 00
Mar	7	T. E. Simpson	84 00
Mar	7	Reuben Smith	84 00
Mar	7	H. C. Snyder	84 00
Mar	7	Wm. S. Tough	84 00
Mar	7	A. W. Spaulding	84 00
Mar	7	S. L. Stratton	84 00
Mar	7	C. H. Titus	84 00
Mar	7	G. W. Veale	84 00
Mar	7	J. W. Hunter	84 00
Mar	7	A. F. Vickers	84 00
Mar	7	J. F. Ward	84 00
Mar	7	J. Wakefield	84 00
Mar	7	N. Weaver	84 00
Mar	7	W. Wells	84 00
Mar	7	J. Winters	84 00
Mar	7	Josiah Kellogg	168 00
Mar	7	G. C. Crowther	80 00
Mar	7	E. S. Stover	162 00
Mar	7	Emma Kerr	42 00
Mar	7	Sarah Romigh	42 00
Mar	7	Nellie Blake	36 00
Mar	7	J. R. Kennedy	27 00
Mar	7	Jennie Putnam	39 00
Mar	7	S. J. Neal	81 00
Mar	7	F. S. McCabe	81 00
Mar	7	Jennette Edwards	54 00
Mar	7	T. L. Byrne	81 00
Mar	7	A. L. Armsby	81 00
Mar	7	Nellie Blake	81 00

1873		*Legislative Expenses.*	*Dr.*
Mar	7	C. J. Burk	$81 00
Mar	7	G. W. Weed	81 00
Mar	7	W. E. Towner	81 00
Mar	7	Nettie Morris	54 00
Mar	7	Jennie Griffith	54 00
Mar	7	S. M. Larkin	81 00
Mar	7	J. R. Kennedy	81 00
Mar	7	G. W. Findlay	81 00
Mar	7	J. H. Edwards	81 00
Mar	7	T. H. Cavanaugh	18 00
Mar	7	W. H. Cowan	42 00
Mar	7	A. M. Reid	36 00
Mar	7	Fred. A. Childs	104 00
Mar	7	R. B. Armstrong	90 00
Mar	7	J. H. Crichton	72 90
Mar	7	D. C. Williams	39 00
Mar	7	G. L. Brinkman	215 40
Mar	7	I. N. Fellows	60 00
Mar	7	Levi Dinklespiel	138 00
Mar	7	G. E. Brown	51 00
Mar	7	H. C. Snyder	10 00
Mar	7	D. W. Acker	87 00
Mar	7	L. T. Sanborn	69 00
Mar	7	G. C. West	90 00
Mar	7	E. A. Bragg	60 00
Mar	7	Jennie Maxwell	60 00
Mar	7	A. M. Cummings	104 00
Mar	7	Nelson Adams	75 00
Mar	7	W. B. Davis	10 00
Mar	7	O. W. Brummell	126 00
Mar	7	C. W. Wakefield	60 00
Mar	7	R. E. Hayes	78 00
Mar	7	C. Hazleton	72 00
Mar	7	G. P. Ware	66 00
Mar	7	Wm. P. Ames	90 00
Mar	7	W. W. Taylor	72 00
Mar	7	W. W. Walton	90 00
Mar	7	M. L. Ely	90 00
Mar	7	T. E. Stephenson	102 00
Mar	7	E. R. Bristol	90 00
Mar	7	I. H. Bristol	75 00
Mar	7	Jennie Crowe	66 00
Mar	7	R. Flower	87 00
Mar	7	M. E. Dunn	87 00
Mar	7	Thomas Johnson	141 00
Mar	7	John Smith	12 00
Mar	7	Carrie Whittaker	12 00
Mar	7	Aggie King	12 00
Mar	7	A. W. Caldwell	12 00
Mar	7	H. M. Copson	12 00
Mar	7	Amelia Bristol	60 00
Mar	7	Mary Maxwell	36 00
Mar	7	Libbie Mitchell	36 00
Mar	7	E. M. Chase	42 00
Mar	7	M. F. Collins	24 00
Mar	7	G. E. Brown	90 00
Mar	7	Nettie Hosmer	60 00
Mar	7	Mary Fletcher	58 00
Mar	7	Hattie Butler	60 00
Mar	7	Jennie Comstock	60 00
Mar	7	A. H. McWhorter	90 00
Mar	7	John H. Helwig	90 00
Mar	7	J. M. Matheny	90 00
Mar	7	T. L. Byrne	12 00
Mar	7	R. Hayes	6 00
Mar	7	M. Newton	48 00
Mar	7	Rev. Mr. Oakley	3 00
Mar	7	B. L. Baldridge	18 00
Mar	7	Rev. Mr. Kohler	3 00
Mar	7	Rev. Mr. Knox	6 00
Mar	7	Rev. Mr. McCabe	6 00
Mar	7	P. S. Clellan	12 00

LEGISLATIVE DEPARTMENT.

1873		*Legislative Expenses.*	*Dr.*	1873		*Legislative Expenses.*	*Dr.*
Mar	7	G. W. Patten	$6 00	Mar	11	J. C. West	$3 00
Mar	7	J. W. Monser	9 00	Mar	11	C. Hostetter	3 00
Mar	7	D. P. Mitchell	18 00	Mar	11	N. W. Taylor	3 00
Mar	7	E. O. Taylor	9 00	Mar	11	Geo. Haynes	3 00
Mar	7	L. Blakesly	21 00	Mar	11	Mary Fletcher	2 00
Mar	7	Rev. Mr. Bakewell	3 00	Mar	11	Carrie Whittaker	3 00
Mar	7	Rev. Mr. Watson	3 00	Mar	11	J. C. Smith	3 00
Mar	7	S. J. Neal	3 00	Mar	11	J. H. Helwig	3 00
Mar	7	J. R. Kennedy	3 00	Mar	11	D. W. Acker	3 00
Mar	7	S. M. Lanham	3 00	Mar	11	A. H. McWhirt	3 00
Mar	7	J. H. Edwards	3 00	Mar	11	L. T. Sanborn	3 00
Mar	7	Wm. Simpson	15 00	Mar	11	Wilson Adams	3 00
Mar	7	Jennie Putnam	6 00	Mar	11	George Ware	3 00
Mar	7	F. S. McCabe	3 00	Mar	11	T. G. Stevenson	3 00
Mar	7	Jennie Griffith	3 00	Mar	11	R. R. Armstrong	3 00
Mar	7	Hattie Morris	3 00	Mar	11	Lizzie Ela	3 00
Mar	11	E. S. Stover	6 00	Mar	11	Anna Caldwell	3 00
Mar	11	J. R. Kennedy	3 00	Mar	11	Hattie Butler	2 00
Mar	11	G. W. Weed	3 00	Mar	11	Jennie Maxwell	2 00
Mar	11	J. C. Burke	3 00	Mar	11	Wm. P. Ames	3 00
Mar	11	A. M. Reid	3 00	Mar	11	Aggie King	3 00
Mar	11	E. Kerr	6 00	Mar	11	H. M. Copson	3 00
Mar	11	T. H. Cavanaugh	3 00	Mar	11	Mary Maxwell	3 00
Mar	11	W. E. Towner	3 00	Mar	11	T. G. Stevenson	3 00
Mar	11	W. H. Cowan	3 00	Mar	11	E. M. Chase	3 00
Mar	11	Jennette Edwards	2 00	Mar	11	Amelia Bristol	3 00
Mar	11	Nellie Blake	3 00	Mar	11	E. R. Bristol	3 00
Mar	11	Alice Armsby	3 00	Mar	11	Jennie Bristol	3 00
Mar	11	A. Romigh	6 00	Mar	11	Jennie Crowe	3 00
Mar	11	A. R. Banks	15 00	Mar	11	J. M. Matheny	3 00
Mar	11	M. H. Collins	3 00	Mar	11	R. Flower	3 00
Mar	11	A. M. Cummings	2 00	Mar	11	M. E. Dunn	3 00
Mar	11	A. F. Childs	2 00	Mar	11	O. W. Brummell	3 00
Mar	11	C. H. Wakefield	2 00	Mar	11	W. W. Walton	3 00
Mar	11	Neddie Hosmer	2 00	Nov	29	Undrawn balance	$4,049 04
Mar	11	Emma Bragg	2 00				
Mar	11	Jennie Comstock	2 00				$38,950 00

1873	EXECUTIVE DEPARTMENT.		*Cr.*
	Salary of Governor	1	$3,000 00
	Salary of Private Secretary	2	1,200 00
	Making and recording Patents	3	300 00
	Contingent Fund	4	2,000 00
	Telegraphing and Postage	5	500 00
			$7,000 00

1873			*Dr.*	1873			*Dr.*
Mar 7	T. A. Osborn	1	$750 00	Aug 15	C. A. Morris	2	$300 00
Mar 7	T. A. Osborn	4	400 00	Aug 15	C. A. Morris	3	75 00
Mar 7	T. A. Osborn	5	100 00	Sept 5	T. A. Osborn	5	80 51
Mar 7	C. A. Morris	2	300 00	Sept 17	T. A. Osborn	1	750 00
Mar 7	C. A. Morris	3	75 00	Sept 17	T. A. Osborn	4	500 00
April 12	T A. Osborn	5	36 30	Oct 2	T. A. Osborn	5	33 10
May 15	C. A. Morris	2	300 00	Oct 17	T. A. Osborn	5	35 35
May 15	C A. Morris	3	75 00	Oct 27	T. A. Osborn	4	45 00
May 15	T.A. Osbor n	5	17 60	Oct 27	T. A. Osborn	5	16 80
May 26	S. S. McFadden	4	20 00	Nov 3	T. A. Osborn	5	16 91
May 26	T. A. Osborn	1	750 00	Nov 15	T. A. Osborn	2	300 00
May 26	T. A. Osborn	4	574 00	Nov 15	T. A. Osborn	3	75 00
May 26	T. A. Osborn	5	47 90	Nov 15	T. A. Osborn	4	70 00
June 19	T. A. Osborn	5	13 00	Nov 25	T. A. Osborn	1	750 00
June 30	T. A. Osborn	5	27 80	Nov 25	T. A. Osborn	4	371 00
Aug 2	T. A Osborn	4	20 00	Nov 25	T. A. Osborn	5	51 24
Aug 2	T. A. Osborn	5	7 50				
Aug 5	T. A. Osborn	5	15 99				$7,000 00

1873	SECRETARY OF STATE.		Cr.
	Salary of Secretary of State	1	$2,000 00
	Salary of Chief Clerk	2	1,200 00
	Salary of additional clerk	3	3,200 00
	Stationery for State	4	2,000 00
	Fuel for State	5	1,500 00
	Gas for State	6	1,000 00
	Water and ice	7	300 00
	Freight and expressage	8	200 00
	Blank books	9	400 00
	Contingent fund	10	300 00
	Postage and telegraphing	11	400 00
	Janitor	12	800 00
	Engineer	13	800 00
	Fireman	14	400 00
			$14,500 00

1873			Dr.	1873			Dr.
Mar 7	W. H. Smallwood	1	$500 00	May 17	G. W. Crane	4	$10 00
Mar 7	Edw'd Downard	2	300 00	May 19	L. C. Smith	4	9 50
Mar 7	G. T. Gilmore	3	300 00	May 31	W. H. Smallwood	11	100 00
Mar 7	J. E. Greer	3	250 00	May 31	G. W. Crane	4	51 40
Mar 7	M. McCay	13	300 00	June 2	Geo. O. Wilmarth	4	74 04
Mar 7	J. S. Brasher	14	150 00	June 3	H. B. Perine	4	2 50
Mar 7	David Ware	12	200 00	June 6	Ex.Coke & GasCo.	6	202 50
Mar 8	E. E. Strait	5	131 14	June 10	W. H. Smallwood	6	38 50
Mar 10	W. H. Smallwood	7	100 00	June 17	W. H. Smallwood	7	100 00
Mar 10	W. H. Smallwood	6	500 00	June 17	W. H. Smallwood	10	118 75
Mar 10	W. H. Smallwood	11	100 00	July 1	Geo. O. Wilmarth	4	68 05
Mar 10	W. H. Smallwood	9	100 00	July 1	W. H. Smallwood	11	50 00
Mar 10	W. H. Smallwood	4	500 00	July 1	W. H. Smallwood	5	270 00
Mar 10	W. H Smallwood	8	200 00	July 3	G. T. Gilmore	4	10 00
Mar 10	W. H. Smallwood	10	100 00	July 5	August Gast & Co.	4	113 25
Mar 10	Gavitt & Scott	5	652 98	July 5	David Ware	7	33 50
Mar 11	J. S. Brasher	5	15 00	July 14	G W. Crane	4	36 00
Mar 12	Crane & Byron	9	48 00	July 21	W. H. Smallwood	11	50 00
Mar 12	Ex.Coke & GasCo.	6	252 50	Aug 1	Geo. O. Wilmarth	4	76 75
Mar 27	Wm. Clayton	10	10 30	Aug 6	S. E. Sweet	7	44 24
Mar 28	August Gast & Co.	4	52 50	Aug 9	August Gast & Co.	4	22 50
Mar 29	W. M. Young	10	25 00	Aug 15	W. H. Smallwood	10	500 00
Mar 31	Geo. O. Wilmarth	4	72 90	Aug 15	Edw'd Downard	2	300 00
Mar 31	Knox & McAfee	5	105 95	Aug 15	G. T. Gilmore	3	300 00
April 7	J.S.Knowles & Co	4	38 00	Aug 15	J. S. Smallwood	3	250 00
April 8	Blake & Halm	10	4 55	Aug 15	David Ware	12	200 00
April 14	Gavitt & Scott	5	61 64	Aug 15	J. E. Greer	3	250 00
April 14	John Goodin	10	7 50	Aug 15	M. McCay	13	100 00
April 14	J. S. Smallwood	3	50 00	Aug 15	J. S. Brasher	14	50 00
April 18	G. W. Crane	9	95 00	Aug 15	P. H. Tiernan	9	24 00
April 18	G. W. Crane	4	21 50	Aug 16	G. W. Crane	4	10 00
April 18	Smith & Hale	6	6 50	Aug 21	David Ware	7	22 26
April 29	Gavitt & Scott	5	50 47	Sept 1	Geo. O. Wilmarth	4	73 94
May 2	Geo. O. Wilmarth	4	157 28	Sept 9	G. W. Crane	9	20 00
May 3	T. L. Stringham	10	33 90	Sept 9	G. W. Crane	4	3 80
May 3	W. H. Smallwood	11	100 00	Sept 9	W. H. Smallwood	4	596 09
May 3	G. W. Crane	9	30 00	Sept 9	W H. Smallwood	5	203 42
May 14	Gavitt & Scott	5	9 40	Sept 17	W. H. Smallwood	9	37 50
May 15	W. H. Smallwood	1	500 00	Nov 15	W. H. Smallwood	1	500 00
May 15	J. S. Smallwood	3	250 00	Nov 15	Edw'd Downard	2	300 00
May 15	J. E. Greer	3	250 00	Nov 15	Geo. T. Gilmore	3	300 00
May 15	G. T. Gilmore	3	300 00	Nov 15	J. E. Greer	3	250 00
May 15	Edw'd Downard	3	200 00	Nov 15	J. S. Smallwood	3	250 00
May 15	Edw'd Downard	2	300 00	Nov 15	David Ware	12	200 00
May 15	M. McCay	3	300 00	Nov 15	M. McCay	13	100 00
May 15	David Ware	12	200 00	Nov 15	J. S. Brasher	14	50 00
May 16	J. S. Brasher	14	150 00				
May 17	G. W. Crane	9	45 50				$14,500 00

1873	AUDITOR OF STATE.		Cr.
	Salary of Auditor	1	$2,000 00
	Clerk hire	2	3,000 00
	Postage	3	300 00
	Contingent fund	4	300 00
			$5,600 00

1873			Dr.	1873			Dr.
Mar 7	D. W. Wilder	1	$500 00	Aug 15	D. W. Wilder	1	$500 00
Mar 7	D. W. Wilder	4	100 00	Aug 15	J. W. Thomas	2	375 00
Mar 7	D. W. Wilder	3	100 00	Aug 15	M. Weightman	2	375 00
Mar 7	J. W. Thomas	2	375 00	Aug 15	B. L. Baldridge	4	50 00
Mar 7	M. Weightman	2	375 00	Nov 15	D. W. Wilder	1	500 00
April 12	Council & Griffith	4	27 00	Nov 15	J. W. Thomas	2	375 00
April 14	D W. Wilder	3	50 00	Nov 15	M. Weightman	2	375 00
May 15	D. W. Wilder	1	500 00	Nov 29	S. S. McFadden	4	28 00
May 15	J. W. Thomas	2	375 00	Nov 29	Undrawn balance		265 00
May 15	M. Weightman	2	375 00				
July 24	D. W. Wilder	4	25 00				$5,600 00

1873	STATE TREASURER.		Cr.
	Salary of Treasurer	1	$2,000 00
	Clerk hire in office	2	3,200 00
	Postage	3	100 00
	Contingent Fund	4	200 00
			$5,500 00

1873			Dr.	1873			Dr.
Mar 7	J. E. Hayes	1	$500 00	Aug 15	J. E. Hayes	3	$50 00
Mar 7	J. C. Collins	2	300 00	Aug 15	J. C. Collins	2	300 00
Mar 7	S. K. Collins	2	300 00	Aug 15	S. K. Collins	2	300 00
Mar 7	M. H. Collins	2	250 00	Aug 15	M. H. Collins	2	300 00
Mar 10	J. E. Hayes	3	50 00	Nov 20	J. E. Hayes	1	500 00
May 17	J. E. Hayes	1	500 00	Nov 20	J. E. Hayes	4	200 00
May 17	J. C. Collins	2	300 00	Nov 20	J. C. Collins	2	300 00
May 17	S. K. Collins	2	300 00	Nov 20	S. K. Collins	2	300 00
May 17	M. H. Collins	2	250 00				
Aug 15	J. E. Hayes	1	500 00				$5,500 00

1873	SUPERINTENDENT OF PUBLIC INSTRUCTION.		Cr.
	Salary of Superintendent	1	$2,000 00
	Clerk hire in office	2	1,200 00
	Traveling expenses	3	500 00
	Postage	4	200 00
	Contingent Fund	5	200 00
	Shelving in office	6	200 00
			$4,300 00

1873			Dr.	1873			Dr.
Mar 7	H. D. McCarty	1	$500 00	Aug 16	H. D. McCarty	2	$300 00
Mar 7	H. D. McCarty	4	56 35	Aug 16	H. D. McCarty	3	215 95
Mar 7	H. D. McCarty	2	300 00	Aug 16	H. D. McCarty	5	36 25
Mar 7	H. D. McCarty	3	55 75	Aug 16	H. D. McCarty	4	49 00
Mar 7	H. D. McCarty	5	45 75	Nov 15	H. D. McCarty		500 00
May 2	Marsh & Hazen	6	200 00	Nov 15	H. D. McCarty		300 00
May 19	H. D. McCarty	1	500 00	Nov 15	H. D. McCarty		52 40
May 19	H. D. McCarty	2	300 00	Nov 15	H. D. McCarty		48 00
May 19	H. D. McCarty	3	175 90	Nov 15	H. D. McCarty		8 10
May 19	H. D. McCarty	4	46 00	Nov 29	Undrawn bal		88 05
May 19	H. D. McCarty	5	22 50				
Aug 16	H. D. McCarty	1	500 00				$4,300 00

1873	ATTORNEY GENERAL.		Cr.
	Salary of Attorney General	1	$1,500 00
	Postage of Attorney General	2	50 00
	Traveling expenses of Attorney General	3	350 00
			$1,900 00

1873			Dr.	1873.			Dr.
Mar 7	A. L. Williams	1	$375 00	Aug 28	A. L. Williams	2	25 00
Mar 7	A. L. Williams	1	25 00	Nov 15	A. L. Williams	1	$75 00
Mar 17	A. L. Williams	2	375 00	Nov 29	Undrawn balance		50 00
May 15	A. L. Williams	1	375 00				
Aug 28	A. L. Williams	1	375 00				$1,900
		3					

1873	ADJUTANT GENERAL.	Cr.
	Salary of Adjutant General	$550 00
		$550 00

1873		Dr.	1873		Dr.
Mar 10	D. Whittaker	$205 20	June 19	C. A. Morris	$ 94 80
April 1	C. A. Morris	150 00			
May 15	C. A. Morris	100 00			$550 00

1873	SUPREME COURT.		Cr.
	Salary of Judges	1	$7,000 00
	Salary of Reporter	2	700 00
	Contingent fund	3	200 00
	Copying opinions	4	400 00
	Costs in State cases	5	100 00
	Per diem of Clerk	6	400 00
	Shelving in court room	7	300 00
			$9,100 00

1863			Dr.	1873			Dr.
Mar 7	S. A. Kingman	1	$750 00	Aug 15	D. M. Valentine	1	500 00
Mar 7	D. M. Valentine	1	500 00	Aug 15	D J. Brewer	1	500 00
Mar 7	D. J. Brewer	1	500 00	Aug 20	W. C. Webb	1	175 00
Mar 7	A. Hammatt	6	100 00	Aug 23	A. Hammatt	7	150 00
Mar 8	A. Hammatt	3	100 00	Aug 23	A. Hammatt	3	100 00
Mar 12	W. C. Webb	2	175 00	Oct 9	A. Hammatt	6	72 00
April 12	A. Hammatt	4	140 00	Oct 9	A. Hammatt	4	151 65
April 29	A. Hammatt	7	150 00	Nov 15	S. A. Kingman	1	750 00
May 15	S. A. Kingman	1	750 00	Nov 15	D. M. Valentine	1	500 00
May 15	D. M. Valentine	1	500 00	Nov 15	D. J. Brewer	1	500 00
May 15	D. J. Brewer	1	500 00	Nov 15	W. C. Webb	2	175 00
May 16	W. C. Webb	2	175 00	Nov 29	Undrawn balance		280 00
July 3	A. Hammatt	6	32 00				
July 3	A. Hammatt	4	108 35				$9,100 00
Aug 15	S. A. Kingman		750 00				

1873	DISTRICT JUDGES.		Cr.
	Salary of Judge of 1st Judicial District	1	$2,500 00
	Salary of Judge of 2d Judicial District	2	2,500 00
	Salary of Judge of 3d Judicial District	3	2,500 00
	Salary of Judge of 4th Judicial District	4	2,500 00
	Salary of Judge of 5th Judicial District	5	2,500 00
	Salary of Judge of 6th Judicial District	6	2,500 00
	Salary of Judge of 7th Judicial District	7	2,500 00
	Salary of Judge of 8th Judicial District	8	2,500 00
	Salary of Judge of 9th Judicial District	9	2,500 00

1873	DISTRICT JUDGES — CONTINUED.		Cr.
	Salary of Judge of Tenth Judicial District	10	$2,500 00
	Salary of Judge of Eleventh Judicial District	11	2,500 00
	Salary of Judge of Twelfth Judicial District	12	2,500 00
	Salary of Judge of Thirteenth Judicial District	13	2,500 00
	Salary of Judge of Fourteenth Judicial District	14	2,500 00
	Salary of Judge of Fifteenth Judicial District	15	2,500 00
	Salary of Judge of Criminal Court, Leavenworth county	16	2,500 00
			$40,000 00

1873			Dr.	1873			Dr.
Mar 8	P. L. Hubbard	2	$625 00	Aug 15	Andrew Wilson	12	$625 00
Mar 8	M. V. Voss	6	500 00	Aug 15	Byron Sherry	16	625 00
Mar 8	O. A. Bassett	4	625 00	Aug 15	H W. Ide	1	625 00
Mar 8	W. R. Brown	9	625 00	Aug 15	J. H. Prescott	14	625 00
Mar 8	Hiram Stevens	10	500 00	Aug 15	John T. Morton	3	625 00
Mar 8	A. S. Wilson	12	625 00	Aug 16	P. L. Hubbard	2	625 00
Mar 8	H. W. Ide	1	625 00	Aug 16	W. P Campbell	13	625 00
Mar 10	J. H. Prescott	14	625 00	Aug 18	O. A. Bassett	4	625 00
Mar 10	John T. Morton	3	625 00	Aug 18	W. R. Brown	9	625 00
Mar 12	Wm. H. Campbell	8	625 00	Aug 21	A. J. Banta	15	625 00
Mar 12	H. G. Webb	11	249 99	Aug 22	John R. Goodin	7	500 00
Mar 17	J. R. Goodin	7	500 00	Aug 23	B. W. Perkins	11	625 00
Mar 18	W. P. Campbell	13	625 00	Aug 29	E. B. Peyton	5	625 00
April 15	B. W. Perkins	11	194 44	Sept 6	W. H. Canfield	8	625 00
April 16	Byron Sherry	16	625 00	Nov 15	H. W. Ide	1	625 00
April 16	E. B. Peyton	5	625 00	Nov 15	M. V. Voss	6	500 00
May 15	W. P. Campbell	13	625 00	Nov 15	John T. Morton	3	625 00
May 15	J. H. Prescott	14	625 00	Nov 15	W. H. Campbell	13	625 00
May 15	Hiram Stevens	10	500 00	Nov 15	Byron Sherry	16	425 00
May 15	M. V. Voss	6	500 00	Nov 15	Byron Sherry	16	200 00
May 15	A. S. Wilson	12	625 00	Nov 15	B. W. Perkins	11	625 00
May 15	H. W. Ide	1	625 00	Nov 15	John R. Goodin	7	500 00
May 15	O. A. Bassett	4	625 00	Nov 15	J. H. Prescott	14	625 00
May 16	B. W. Perkins	11	625 00	Nov 17	P. L. Hubbard	2	625 00
May 16	W. R. Brown	9	625 00	Nov 17	O. A. Bassett	4	625 00
May 17	W. H. Canfield	8	625 00	Nov 17	Hiram Stevens	10	500 00
May 17	P. L. Hubbard	2	625 00	Nov 17	W. R. Brown	9	625 00
May 19	John T. Morton	3	625 00	Nov 18	Wm. H. Canfield	8	625 00
May 31	A. J. Banta	15	69 00	Nov 19	A. S. Wilson	12	625 00
May 31	A. J. Banta	15	625 00	Nov 19	A. J. Banta	15	625 00
June 4	John R. Goodin	7	500 00	Nov 19	E. B. Peyton	5	625 00
June 5	E. B. Peyton	5	625 00	Nov 29	Undrawn balance		2,861 57
Aug 15	M. V. Voss	6	500 00				
Aug 15	Hiram Stevens	10	500 00				$40,000 00

1873	STATE LIBRARIAN.		Cr.
	Salary of Librarian	1	$1,000 00
	Postage, Freight and Expressage	2	400 00
	Shelving in Office	3	150 00
	Purchase of Books	4	300 00
			$1,850 00

1873			Dr.	1873.			Dr.
Mar 7	D. Dickinson	1	$250 00	July 2	D. Dickinson	2	50 00
Mar 7	D. Dickinson	4	300 00	July 28	D. Dickinson	1	250 00
Mar 7	D. Dickinson	2	100 00	Aug 15	D. Dickinson	2	25 00
May 15	D. Dickinson	1	250 00	Oct 24	D. Dickinson	2	25 00
May 15	D. Dickinson	2	100 00	Nov 15	D. Dickinson	1	250 00
May 15	D. Dickinson	3	149 60	Nov 29	Undrawn balance		40
May 15	D. Dickinson	2	50 00				
June 24	D. Dickinson	2	50 00				$1,850 00

1873	STATE UNIVERSITY.		Cr.
	Salary of eight regular instructors	1	$15,600 00
	Salary of four special instructors	2	800 00
	Salary of Secretary of Board of Regents	3	100 00
	Salary of Treasurer	4	100 00
	Deficiency of Engineer and Superintendent	5	150 00
	Engineer and Superintendent, current year	6	900 00
	Janitor	7	800 00
	Fuel and lights	8	1,400 00
	Books of reference	9	300 00
	Catalogue, 1873	10	150 00
	Additions to cabinet	11	200 00
	Insurance for three years	12	2,160 00
	Equipment of Laboratory	13	2000 00
			$24,660 00

1873			Dr.	1873			Dr.
Mar 15	John Fraser	1	$ 750 00	June 2	F. E. Stimpson	13	$ 52 12
Mar 15	E. P. Leonard	1	450 00	June 18	J. K. Rankin	13	538 63
Mar 15	F. E. Stimpson	1	450 00	Aug 16	J. N. Roberts	6	225 00
Mar 15	F. W. Bardwell	1	450 00	Aug 16	Theodore Seals	7	100 00
Mar 15	D. H. Robinson	1	450 00	Aug 16	Benjamin Neal	7	100 00
Mar 15	S. Y. Schimonksy	1	450 00	Aug 16	Albert Newman	2	100 00
Mar 15	F. H. Snow	1	450 00	Aug 16	D. H. Robinson	1	450 00
Mar 15	D. O. Kellogg, jr	1	450 00	Aug 16	D. O. Kellogg, jr	1	450 00
Mar 15	Albert Newman	2	100 00	Aug 16	F. H. Snow	1	450 00
Mar 15	J. N. Roberts	5	150 00	Aug 16	F. W. Bardwell	1	450 00
Mar 15	J. N. Roberts	6	225 00	Aug 16	John Fraser	1	750 00
Mar 15	W. F. Talcott	7	100 00	Aug 16	F. E. Stimpson	1	450 00
Mar 15	Theodore Schales	7	100 00	Aug 16	J. E. Bartlett	2	100 00
Mar 15	J. E. Bartlett	2	100 00	Aug 30	J. K. Rankin, Tr.	8	218 93
Mar 15	W. C. Tenney, Tr.	8	1,077 60	Sept 2	S. Y. Schimonsky	1	450 00
Mar 15	W. C. Tenney, Tr.	10	150 00	Sept 15	J. K. Rankin	4	50 00
Mar 15	W. C. Tenney, Tr.	11	2,160 00	Sept 15	J. A. Anderson	3	50 00
Mar 15	W. C. Tenney, Tr.	9	300 00	Sept 23	E. P. Leonard	1	450 00
Mar 15	W. C. Tenney, Tr.	11	200 00	Oct 7	J. K. Rankin, Tr.	13	252 12
Mar 15	W. C. Tenney, Tr.	4	25 00	Nov 15	John Fraser	1	750 00
Mar 15	W. A. Starrett	3	25 00	Nov 15	E. P. Leonard	1	450 00
April 10	Stick & Prisach	13	350 00	Nov 15	S. Y. Schimonsky	1	450 00
May 3	J. Q. Ashton	13	15 00	Nov 15	F. H. Snow	1	450 00
May 15	John Fraser	1	750 00	Nov 15	F. W. Bardwell	1	450 00
May 15	F. E. Stimpson	1	450 00	Nov 15	F. E. Stimpson	1	450 00
May 15	S. Y. Schimonsky	1	450 00	Nov 15	D. O. Kellogg, jr.	1	450 00
May 15	D. O. Kellogg, jr	1	450 00	Nov 15	D. H. Robinson	1	450 00
May 15	F. H. Snow	1	450 00	Nov 15	J. E. Bartlett	2	100 00
May 15	F. W. Bardwell	1	450 00	Nov 15	Albert Newman	2	100 00
May 15	D. H. Robinson	1	450 00	Nov 15	J. N. Roberts	6	225 00
May 15	J. N. Roberts	6	225 00	Nov 15	Benjamin Neal	7	100 00
May 15	W. F. Talcott	7	100 00	Nov 15	Theodore Seals	7	100 00
May 15	Albert Newman	2	100 00	Nov 26	J. K. Rankin, Tr.	4	25 00
May 15	Theodore Seals	7	100 00	Nov 29	Undrawn balance		128 47
May 15	E. P. Leonard	1	450 00				
May 15	J. E. Bartlett	2	100 00				$24,660 00
May 15	T. H. Lescher	3	792 13				

1873	AGRICULTURAL COLLEGE.		Cr.
	Improvement of farm, stock, etc	1	$15,000 00
	Completion of barn	2	8,000 00
			$23,000 00

1873			Dr.	1873			Dr.
April 5	State Ag'l College	2	$2,500 00	Sept 10	State Ag'l College	1	$5,000 00
April 5	State Ag'l College	1	5,000 00	Sept 10	State Ag'l College	2	2,166 58
May 19	State Ag'l College	1	5,000 00				
May 19	State Ag'l College	2	3,333 42				$23,000 00

1873	EMPORIA NORMAL SCHOOL.		Cr.
	Salary of President	1	$2,500 00
	Salary of Professor of Science	2	1,600 00
	Salary of Preceptress	3	1,200 00
	Salary of assistant teacher	4	1,000 00
	Salary of teacher of vocal music and penmanship	5	600 00
	Salary of janitor and engineer	6	900 00
	Catalogue and advertising	7	200 00
	Fuel and lights	8	600 00
	Text-books	9	300 00
	Insurance	10	500 00
	Additional apparatus	11	100 00
	Repairs of old building	12	500 00
	Directors	13	150 00
	Desks, tables, etc	14	1,500 00
	Extra cost of building	15	3,004 50
	Cistern	16	275 00
	Laboratory	17	250 00
	Paving and drainage	18	650 00
	Blinds	19	100 00
	Office and reception room	20	300 00
	Professor of mathematics	21	1,600 00
			$17,829 50

1873			Dr.	1873			Dr.
Mar 14	John McDonald	14	$897 61	May 21	John Griffith	18	$29 75
Mar 14	John McDonald	15	300 00	May 31	W. S. Jay & Co	12	42 62
Mar 14	McD.&Vangundy	15	1,500 00	May 31	G. B. Cooper	20	4 00
Mar 14	John McDonald	15	200 00	May 31	John McDonald	15	400 00
Mar 14	R. B. Dilworth	2	400 00	June 5	Haldeman & Bros	12	49 13
Mar 15	S. B. Riggs	13	22 10	June 6	Robert Milliken	18	25 67
Mar 17	G. W. Hoss	1	625 00	June 6	Br'wn&M'Murtin	18	25 20
Mar 17	H. Bancroft	13	24 20	June 9	Evan Davis	6	41 67
Mar 17	E. D. Bancroft	13	24 20	June 9	H. W. McCune	7	118 30
Mar 17	E. S. Stover	13	33 60	June 18	G. W. Wood	13	8 20
Mar 17	S. S. Babcock	21	400 00	June 19	Abernathy& Bros	20	268 00
Mar 17	John McDonald	16	275 00	June 20	Watson Bros	8	35 33
Mar 17	S. B. Riggs	13	2 10	June 21	Evan Davis	6	41 67
Mar 18	J. S. Watson	8	167 40	July 3	John Griffith	6	29 75
Mar 20	Evan Davis	6	75 00	July 3	Evan Davis	6	41 67
Mar 21	T. G. Jones	5	300 00	Aug 2	Watson Bros	6	306 80
Mar 24	Chapl'in&Hughes	18	62 00	Aug 4	H. B Norton	2	155 00
Mar 24	A. F. Brewer	3	300 00	Aug 16	Charles Caveness	2	58 94
Mar 24	Fox & Hadley	9	148 19	Aug 16	G. W. Hoss	1	625 00
Mar 26	S. B. Riggs	10	250 00	Aug 20	A. M. Philbrick	4	250 00
Mar 26	Br'wn&M'Murtin	12	91 80	Aug 20	S. S. Babcock	21	400 00
Mar 26	Br'wn&M'Murtin	18	191 20	Sept 1	T. G. Jones	5	150 00
Mar 26	A. R. Bancroft	10	250 00	Sept 1	Evan Davis	6	41 67
Mar 27	John McDonald	14	539 22	Sept 1	Tandy & Eastman	...	5 71
Mar 31	Wm. McDonald	6	150 00	Sept 3	E. F. Brewer	3	300 00
April 1	G. W. Hoss	9	35 20	Sept 5	C'nw'th P'g Co	7	10 00
April 2	John McDonald	15	100 00	Sept 18	P. H. Tiernan	7	10 00
April 3	A. M. Philbrick	4	250 00	Oct 2	Evan Davis	6	41 67
April 3	Wm. Sinclair	18	45 00	Oct 13	John McDonald	11	71 80
April 25	Evan Davis	6	41 67	Oct 24	Henry Kemper	19	100 00
April 25	T. Johnson	18	30 38	Oct 24	Henry Kemper	12	152 69
April 25	Robert Milliken	18	27 88	Oct 24	Henry Kemper	18	77 31
May 1	C. Keeler	12	14 40	Nov 4	Evan Davis	6	75 00
May 3	J. W. Preston	18	7 00	Nov 10	Chaplain & Co	8	2 30
May 7	W. P. Sexton	18	6 00	Nov 15	I. D. Fox & Co	9	111 57
May 8	C. B. Butler	13	35 60	Nov 15	H. B. Norton	2	400 00
May 9	M. McCoy	6	17 00	Nov 21	G. W. Hoss	1	625 00
May 9	James Bennett	18	12 00	Nov 21	P. S. Carmichael	21	400 00
May 13	Fox & Hadley	9	5 04	Nov 21	H. P. Morse	3	300 00
May 14	Evan Davis	16	63 00	Nov 21	R. M. Smith	4	250 00
May 15	F. W. Heith	20	14 00	Nov 21	T. G. Jones	5	150 00
May 15	R. B. Dilworth	2	400 00	Nov 21	H. B. Norton	21	100 00
May 15	Bancr. & M'Carter	8	5 00	Nov 21	H. B. Norton	17	250 00
May 17	S. S. Babcock	21	400 00	Nov 21	Evan Davis	8	33 17
May 17	A.T.&S.F.R'yCo.	20	5 95	Nov 21	J. B. Hinkle	11	21 00
May 17	S'n Kan. Advance	7	10 00	Nov 25	W. C. Fithian	18	23 00
May 20	Henry Kemper	12	143 65	Nov 26	M. M. Murdock	7	10 00
May 20	G. W. Hoss	1	625 00	Nov 26	John A. Martin	7	9 00
May 21	E. F. Brewer	3	300 00	Nov 29	Evan Davis	6	150 00
May 21	A. M. Philbrick	4	250 00	Nov 29	J. S. Watson	8	50 00

EMPORIA NORMAL SCHOOL—CONTINUED.

1873			Dr.	1873		Dr.
Nov 29	John McDonald..	18	$10 85	Nov 29	Undrawn balance	$854 47
Nov 29	H. B. Norton	11	7 20			
Nov 29	G. W. Hoss	20	8 00			$17,829 50

1873	LEAVENWORTH NORMAL SCHOOL.		Cr.
	Salary of Principal	1	$2,500 00
	Salary of Preceptress.....	2	1,400 00
	Salary of Teacher in Theory and Practice	3	1,200 00
	Salary of Janitor	4	250-00
	Catalogue.....	5	100 00
	Advertising	6	100 00
	Stationery and Supplies.....	7	100 00
	Books.....	8	150 00
	Contingencies	9	200 00
			$6,000 00

1873			Dr.	1873			Dr.
Mar 18	Leav. Nor. Sch. Bd	1	$625 00	Sept 1	B. P. McDonald...	9	$14 00
Mar 18	Leav. Nor. Sch. Bd	2	350 00	Sept 23	Leav. Nor. Sch. Bd	1	625 00
Mar 18	Leav. Nor. Sch. Bd	3	300 00	Sept 23	Leav. Nor. Sch. Bd	2	350 00
Mar 18	Leav. Nor. Sch. Bd	4	62 50	Sept 23	Leav. Nor. Sch. Bd	3	300 00
Mar 24	S. Smith & Son.....	7	15 97	Sept 23	Leav. Nor. Sch. Bd	4	62 50
Mar 24	Crew & Morgan...	8	35 93	Sept 23	Abernathy Bros...	9	57 60
May 22	Leav. Nor. Sch. Bd	1	625 00	Sept 23	J. G. Knox.....	9	28 30
May 22	Leav. Nor. Sch. Bd	2	350 00	Sept 23	J. E. Brady, jr.....	9	75
May 22	Leav. Nor. Sch. Bd	3	300 00	Nov 25	Leav. Nor. Sch. Bd	1	625 00
May 22	Leav. Nor. Sch. Bd	4	62 50	Nov 25	Leav. Nor. Sch. Bd	2	350 00
May 22	Leav. Nor. Sch. Bd	8	87 75	Nov 25	Leav. Nor. Sch. Bd	3	300 00
June 9	John A. Banfield	6	100 00	Nov 25	Leav. Nor. Sch. Bd	4	62 50
June 9	J. C. Ketcheson...	5	100 00	Nov 25	J. C. Ketcheson...	7	36 50
June 9	Eldridge & Bros..	8	12 00	Nov 25	J. H. Brown	9	9 20
June 9	D. Appleton & Co	8	27 36	Nov 25	J. W. Crancer.....	9	25 00
July 28	Leav. Nor. Sch. Bd	9	6 90	Nov 25	W. A. Rose	7	11 31
July 28	Geo. Ummathen..	9	12 50	Nov 25	W. A. Rose	9	12 85
July 28	G. H. Ludolph.....	9	3 70	Nov 25	John Whorrell.....	7	15 00
July 28	J. C. Ketcheson...	9	18 15	Nov 29	Undrawn balance		11 32
July 28	W. O. Gould.....	9	6 45				
July 28	J. E. Brady.....	9	1 45				$6,000 00

1873	FREEDMEN'S UNIVERSITY.		Cr.
	Deficiency for 1872	1	$1,100 00
			$1,100 00

1873			Dr.	1873		Dr.
Mar 26	E. Blachly	1	$464 00	Nov 29	E. Blachly	361 00
June 11	E. Blachly	1	275 00			
						$1,100 00

1873	STATE PENITENTIARY.		Cr.
	Current expenses for 1873	1	$70,000 00
	Per diem and mileage of Directors for 1873	2	1,200 00
			$71,200 00

STATE PENITENTIARY—CONTINUED.

1873			Dr.	1873			Dr.
Mar 15	H. Hopkins, W'n	1	$18,398 91	Aug 7	H. C. Leonard	2	$93 00
April 4	H. C. Leonard	2	104 10	Aug 7	R. W. Jenkins	2	102 00
April 4	R. W. Jenkins	2	207 00	Aug 7	H. Hopkins, W'n	1	7,038 97
April 4	A. J. Angell	2	27 00	Sept 30	H. Hopkins, W'n	1	6,433 85
April 4	H. Hopkins, W'n	1	7,734 31	Sept 30	R. W. Jenkins	2	51 00
May 10	H. Hopkins, W'n	1	10,198 69	Sept 30	H. C. Leonard	2	46 50
May 10	H. C. Leonard	2	46 50	Sept 30	A. J. Angell	2	21 00
May 10	R.W. Jenkins	2	51 00	Oct 17	H. Hopkins, W'n	1	9,919 35
May 10	A. J. Angell	2	9 00	Oct 17	H. C. Leonard	2	52 50
May 10	E. Hensley	2	30 00	Oct 17	R. W. Jenkins	2	57 00
June 11	H. Hopkins, W'n	1	5,112 36	Oct 17	A. J. Angell	2	22 50
June 11	H. Hopkins, W'n.	2	9 00	Nov 17	A. J. Angell	2	2 40
June 11	H. C. Leonard	2	46 50	Nov 17	H. Hopkins, W'n	1	5,163 56
June 11	R. W. Jenkins	2	51 00				
June 11	Harrison Kelley	2	171 00				$71,200 00

1873	DEAF AND DUMB ASYLUM.		Cr.
	Care and maintenance of pupils	1	$7,000 00
	Bedding and furniture	2	500 00
	Fuel, lights, medicine, etc	3	1,000 00
	Salary of principal and teachers	4	4,500 00
	Hired help	5	1,000 00
	Clothing for indigent pupils	6	800 00
	Insurance	7	100 00
	Library and school apparatus	8	200 00
	Feed for cows and horses	9	100 00
	Deficiency for 1872	10	454 58
	Salaries of stewart and matron	11	900 00
	Additional building	12	20,000 00
			$36,604 58

1873			Dr.	1873			Dr.
Mar 13	G.H.Lawrence, tr	1	$2,663 84	June 2	Deaf & Dumb As.	9	$24 97
Mar 13	G.H.Lawrence, tr	3	431 88	July 2	W.H.M.Fishback	12	74 90
Mar 13	G.H.Lawrence, tr	4	1,125 00	July 10	Deaf & Dumb As.	12	684 00
Mar 13	G.H.Lawrence, tr	11	225 00	July 30	Wells & Olney	12	72 70
Mar 13	G.H.Lawrence, tr	5	257 50	July 30	Arch Shaw, tr	12	60 00
Mar 13	G.H.Lawrence, tr	6	227 60	July 30	Shaw & Palmer	12	2,214 20
Mar 13	G.H.Lawrence, tr	9	27 80	Sept 16	Deaf & Dumb As.	...	3,358 83
Mar 13	G.H.Lawrence, tr	2	47 20	Sept 16	J. W. Rogers	12	72 00
Mar 13	G.H.Lawrence, tr	10	454 58	Sept 22	Shaw & Palmer	12	3,915 00
May 31	Wells & Olney	12	200 00	Oct 6	Wells & Olney	12	56 50
June 2	Deaf & Dumb As.	7	77 50	Oct 6	J. W. Rogers	12	39 00
June 2	Deaf & Dumb As.	1	1,441 92	Oct 6	Shaw & Palmer	12	1,141 00
June 2	Deaf & Dumb As	2	69 05	Nov 3	Shaw & Palmer	12	1,713 00
June 2	Deaf & Dumb As.	3	86 54	Nov 3	J. W. Rogers	12	78 00
June 2	Deaf & Dumb As.	4	1,125 00	Nov 21	Arch Shaw, tr	12	9,680 00
June 2	Deaf & Dumb As.	11	225 00	Nov 24	Arch Shaw, tr	12	2,723 99
June 2	Deaf & Dumb As.	5	296 50	Nov 29	Undrawn balance		1,526 41
June 2	Deaf & Dumb As.	6	155 22				
June 2	Deaf & Dumb As.	8	32 95				$36,604 58

1873	BLIND ASYLUM.		Cr.
	Current expenses	1	$4,000 00
	Salary of teachers	2	1,420 00
	Salary of employes	3	1,120 00
	Salary of Superintendent	4	1,000 00
	Salary of Matron	5	400 00
	Books, papers, etc	6	400 00
	Furnishing new building	7	1,200 00
	Organ	8	200 00
	Clothing pupils	9	100 00

1873	BLIND ASYLUM—CONTINUED.		Cr.
	Painting and repairs	10	$ 250 00
	Insurance	11	100 00
	School furniture	12	100 00
	Three Trustees	13	300 00
	Changing building	14	1,000 00
			$11,590 00

1873			Dr.	1873			Dr.
Mar 18	J. D. Parker, Supt	1	$2,295 49	June 13	Fred. Speck, Tr...	7	$364 12
Mar 18	J. D. Parker, Supt	2	627 11	June 13	Fred. Speck, Tr...	9	45 69
Mar 18	J. D. Parker, Supt	3	393 75	June 13	Fred. Speck, Tr...	10	186 54
Mar 18	J. D. Parker, Supt	4	333 33	June 13	Fred. Speck, Tr...	12	100 00
Mar 18	J. D. Parker, Supt	5	133 33	June 13	Fred. Speck, Tr...	14	519 60
Mar 18	J. D. Parker, Supt	6	258 43	Aug 19	J. D. Parker, Supt	4	250 00
Mar 18	J. D. Parker, Supt	7	831 03	Aug 19	J. D. Parker, Supt	5	100 00
Mar 18	J. D. Parker, Supt	8	200 00	Nov 20	J. D. Parker, Supt	4	166 67
Mar 18	J. D. Parker, Supt	9	17 00	Nov 20	J. D. Parker, Supt	5	66 67
Mar 21	S. D. Macdonald..	13	25 00	Nov 21	Fred. Speck, Tr...	1	876 21
April 9	Wm. Larimer.....	13	25 00	Nov 21	Fred. Speck, Tr...	3	444 36
April 10	Fred. Speck.....	13	25 00	Nov 21	Fred. Speck, Tr...	2	394 45
June 10	J. D. Parker, Supt	4	250 00	Nov 21	Fred. Speck, Tr...	14	479 40
June 10	J. D. Parker, Supt	5	100 00	Nov 21	Fred. Speck, Tr...	11	100 00
June 12	S. M. Wood.....	13	45 90	Nov 21	Fred. Speck, Tr...	10	63 46
June 12	Welcome Wells...	13	68 00	Nov 21	Fred. Speck, Tr...	9	36 91
June 13	Wm. B. Slosson...	13	78 00	Nov 21	Fred. Speck, Tr...	7	4 85
June 13	Fred. Speck.	13	24 80	Nov 21	Fred. Speck, Tr...	13	8 30
June 13	Fred. Speck, Tr...	1	828 30	Nov 29	Undrawn balance		3 99
June 13	Fred. Speck, Tr...	2	394 45				
June 13	Fred. Speck, Tr...	3	282 89				$11,590 00
June 13	Fred. Speck, Tr...	6	141 57				

1873	INSANE ASYLUM.		Cr.
	Maintenance of offices and employes	1	$5,000 00
	Wages of thirty-six employes	2	9,800 00
	Repairs of building, farm, etc	3	1,500 00
	Furniture and bedding	4	1,000 00
	Lights, fuel, medicine, printing, etc	5	3,000 00
	Farm and garden	6	1,000 00
	Fencing Cemetery	7	100 00
	Salary of Superintendent	8	1,200 00
	Salary of Steward	9	800 00
	Salary of Matron	10	500 00
	Salary of three Trustees	11	350 00
	Furnaces	12	1,225 00
	Books	13	100 00
			$25,575 00

1873			Dr.	1873			Dr.
Mar 11	Levi Woodard, Tr	1	$1,250 00	May 16	J. T. Lanter, Tr...	6	$ 250 00
Mar 11	Levi Woodard, Tr	2	2,250 00	May 16	J. T. Lanter, Tr...	8	300 00
Mar 11	Levi Woodard, Tr	3	1,500 00	May 16	J. T. Lanter, Tr...	9	200 00
Mar 11	Levi Woodard, Tr	4	1,000 00	May 16	J. T. Lanter, Tr...	10	125 00
Mar 11	Levi Woodard, Tr	5	750 00	May 16	J. T. Lanter, Tr...	13	100 00
Mar 11	Levi Woodard, Tr	6	250 00	July 5	George Wyman...	11	35 20
Mar 11	Levi Woodard, Tr	7	100 00	Aug 14	J. T. Lanter, Tr...	1	1,250 00
Mar 11	Levi Woodard, Tr	8	300 00	Aug 14	J. T. Lanter, Tr...	2	2,250 00
Mar 11	Levi Woodard, Tr	9	200 00	Aug 14	J. T. Lanter, Tr...	5	750 00
Mar 11	Levi Woodard, Tr	10	125 00	Aug 14	J. T. Lanter, Tr...	6	250 00
Mar 11	Levi Woodard, Tr	12	1,225 00	Aug 14	J. T. Lanter, Tr...	8	300 00
Mar 19	Levi Woodard, Tr	11	69 60	Aug 14	J. T. Lanter, Tr...	9	200 00
April 8	S. L. Adair.....	11	30 00	Aug 14	J. T. Lanter, Tr...	10	125 00
April 8	Levi Woodard.....	11	55 50	Oct 5	George Wyman.....	11	32 20
May 10	George Wyman...	11	38 20	Oct 7	J. T. Lanter, Tr....	2	3,050 00
May 12	A. F. Childs.....	11	61 40	Oct 7	J. T. Lanter, Tr....	6	250 00
May 16	J. T. Lanter, Tr..	1	1,250 00	Oct 29	George Wyman.....	11	27 90
May 16	J. T. Lanter, Tr..	2	2,250 00	Nov 17	J. T. Lanter, Tr....	...	2,625 00
May 16	J. T. Lanter, Tr..	5	750 00				$25,575 00

1873	HORTICULTURAL SOCIETY.	Cr.
	Expense of Exhibiting Kansas fruits	$1,000 00
April 16	State Horticultural Society	$500 00
Aug 26	State Horticultural Society	500 00
		$1,000 00

1873	REGENTS OF STATE INSTITUTIONS.	Cr.
	Per diem and mileage	$2,500 00

1873		Dr.	1873		Dr.
Mar 8	D. P. Mitchell	$22 80	July 30	J. W. Rogers	$30 00
Mar 20	J. J. Wood	33 00	July 30	W. H. M. Fishback	9 00
April 1	C. B. Lines	60 00	Sept 10	J. C. Copley	75 00
April 3	D. P. Mitchell	8 60	Sept 10	J. C. Copley	23 00
April 3	J. G. Reaser	12 60	Sept 10	N. Green	122 00
April 5	Charles Reynolds	15 00	Sept 10	Charles Reynolds	39 00
April 5	N. A. Adams	6 00	Sept 10	J. K. Hudson	165 00
April 5	J. Copley	22 80	Sept 10	James Rogers	25 40
April 5	James Rogers	27 40	Sept 10	N. A. Adams	18 00
April 5	N. Green	29 00	Nov 6	N. C. McFarland	29 60
April 7	J. J. Wood	33 00	Nov 20	E. S. Stover	83 40
April 8	F. T. Ingalls	16 60	Nov 24	W. H. M. Fishback	9 00
April 9	J. A. Anderson	29 00	Nov 29	J. W. Rogers	54 00
April 17	J. W. Rogers	51 00	Nov 29	Fred. Speck	31 50
April 17	John Francis	48 60	Nov 29	G. W. Wood	29 20
April 17	W. B. Craig	64 00	Nov 29	C. Reasoner	164 00
April 30	E. S. Stover	43 20	Nov 29	David Gordon	95 40
June 2	Arch Shaw	15 00	Nov 29	Wm. B. Slosson	39 30
June 2	Arch Shaw	9 00	Nov 29	S. M. Wood	88 40
June 2	W. B. Craig	38 00	Nov 29	J. K. Hudson	39 00
June 2	John Francis	34 80	Nov 29	J. Copley	29 00
June 4	E. S. Stover	49 00	Nov 29	N. Green	38 00
June 6	J. W. Rogers	33 00	Nov 29	J. W. Horner	69 00
June 17	W. H. M. Fishback	21 00	Nov 29	M. M. Murdock	58 44
June 18	A. Beatty	120 80	Nov 29	Edwin Tucker	41 00
June 18	J. A. Anderson	64 00	Nov 29	John Francis	57 60
June 20	F. T. Ingalls	42 20	Nov 29	Undrawn balance	1 60
July 30	Arch Shaw	32 20			
July 30	John Francis	54 60			$2,500 00

1873	PRINTING.	Cr.
	For printing public documents for 1873	$5,000 00
	For Legislative printing for 1873	2,000 00
	For printing and binding for 1873	3,000 00
	For printing Supreme Court Reports	10,000 00
	For printing for current year	35,000 00
		$55,000 00

1873		Dr.	1873		Dr.
Feb 5	S. S. Prouty	$3,992 57	May 17	S. S. Prouty	$ 946 49
Feb 26	S. S. Prouty	2,541 75	May 20	S. S. Prouty	17,981 48
Mar 7	S. S. Prouty	6,689 42	June 17	S. S. Prouty	3,480 49
Mar 7	Macdonald & Baker	4 00	July 3	S. S. Prouty	4,419 57
Mar 7	P. H. Tiernan	18 00	Oct 24	George W. Martin	744 90
April 1	S. S. Prouty	4,459 05	Nov 8	George W. Martin	1,005 41
April 5	N. G. Barker	3 00	Nov 13	George W. Martin	2,477 50
April 15	S. S. Prouty	829 90	Nov 29	Undrawn balance	1,352 62
April 22	S. S. Prouty	1,626 03			
May 9	S. S. Prouty	2,427 82			$55,000 00

1873	INTEREST ON MUNICIPAL BONDS.	Dr.	Cr.
	State Treasurer in account with Allen County.		
Jan 27	To interest on municipal bonds	$19,920 45	
April 28	By coupons redeemed		$10,500 00
April 28	By cash refunded to County Treasurer		1,689 87
April 28	By coupons redeemed		2,660 00
April 28	By coupons redeemed		1,412 50
Nov 20	By coupons redeemed		3,360 00
Nov 29	Balance		298 08
		$19,920 45	$19,920 45
	State Treasurer in account with Ellsworth County.		
Jan 17	To interest on municipal bonds	$1,724 62	
April 28	By coupons redeemed		$600 00
April 28	By coupons redeemed		750 00
Nov 29	Balance		374 62
		$1,724 62	$1,724 62
	State Treasurer in account with Greenwood County.		
Jan 25	To interest on municipal bonds	$1,550 00	
April 28	By coupons redeemed		$1,550 00
		$1,550 00	$1,550 00
	State Treasurer in account with Neosho County.		
Jan 21	To interest on municipal bonds	$5,391 96	
April 28	By coupons redeemed		$1,965 40
April 28	By coupons redeemed		320 00
Nov 20	By coupons redeemed		3,080 00
Nov 29	Balance		26 56
		$5,391 96	$5,391 96
	State Treasurer in account with Pottawatomie County.		
Jan 24	To interest on municipal bonds	$5,109 28	
April 28	By coupons redeemed		$1,300 00
April 28	By coupons redeemed		2,880 52
Nov 20	By coupons redeemed		700 00
Nov 20	By coupons redeemed		225 00
Nov 29	Balance		3 76
		$5,109 28	$5,109 28
	State Treasurer in account with Riley County.		
Jan 29	To interest on municipal bonds	$875 00	
April 28	By coupons redeemed		$875 00
		$875 00	$875 00
	State Treasurer in account with Miami County.		
Jan 17	To interest on municipal bonds	$13,871 89	
April 28	By coupons redeemed		$5,721 50
Nov 20	By coupons redeemed		5,250 00
Nov 29	Balance		2,900 39
		$13,871 89	$13,871 89
	State Treasurer in account with Marshall County.		
Jan 22	To interest on municipal bonds	$1,630 00	
April 28	By coupons redeemed		$400 00
April 28	By coupons redeemed		400 00
April 28	By coupons redeemed		620 00
Nov 29	Balance		210 00
		$1,630 00	$1,630 00
	State Treasurer in account with Osage County.		
Jan 20	To interest on municipal bonds	$5,890 00	
April 28	By coupons redeemed		$3,850 00
April 28	By coupons redeemed		1,650 00
Nov 20	By coupons redeemed		40 00
Nov 20	By coupons redeemed		350 00
		$5,890 00	$5,890 00
	State Treasurer in account with Ottawa County.		
Jan 18	To interest on municipal bonds	$1,683 84	
Feb 18	To interest on municipal bonds	420 00	
Aug 28	To interest on municipal bonds	122 12	
Nov 26	To interest on municipal bonds	150 00	
		$2,375 96	

1873	INTEREST ON BONDS—CONTINUED.	Dr.	Cr.
	State Treasurer in account with Ottawa county.		
April 28	By coupons redeemed		$440 00
April 28	By coupons redeemed		725 00
Nov 20	By coupons redeemed		225 00
Nov 20	By coupons redeemed		550 00
Nov 20	By coupons redeemed		200 00
Nov 29	By balance		235 96
		$2,375 96	$2,375 96

1873	STATE HOUSE PORTICO.		Cr.
	Completion of portico to east wing	1	$9,500 00
	Care of grounds	2	350 00
			$9,850 00

1873			Dr.	1873			Dr.
April 9	Jas. A. McGonigle	1	$4,999 28	June 13	John Hammond	1	$41 66
April 9	Daniel Killen	1	125 00	June 13	J. G. Haskell	1	100 00
April 9	John Hammond	1	125 00	June 13	Wm. Bowman	1	41 66
April 9	Wm. Bowman	1	125 00	Aug 18	Andrew Jackson	2	12 50
April 9	J. G. Haskell	1	583 33	Sept 13	A. Smithenbank	1	22 00
April 9	Monitor Pub'g Co.	1	16 50	Oct 3	David Ware	2	4 00
May 15	G. W. Thompson	2	302 00	Nov 29	Undrawn balance		58 75
June 13	Jas. A. McGonigle	1	3,210 00				
June 13	Daniel Killen	1	83 32				$9,850 00

1873	TRANSCRIBING JOURNALS.		Cr.
	Journals of two Houses	1	$1,500 00
	Indexing House Journal	2	150 00
	Indexing Senate Journal	3	150 00
			$1,800 00

1873			Dr.	1873			Dr.
Mar 7	G. C. Crowther	1	$400 00	May 19	G. C. Crowther	3	$75 00
Mar 8	A. R. Banks	1	525 00	June 7	A. R. Banks	2	50 00
April 1	A. R. Banks	2	50 25	June 7	A. R. Banks	1	150 10
April 22	A. R. Banks	2	49 75	July 30	G. C. Crowther	3	49 90
April 22	A. R. Banks	1	255 00				
May 15	A. R. Banks	1	45 00				$1,800 00
May 19	G. C. Crowther	1	150 00				

MISCELLANEOUS ACCOUNTS.

1873	*Special Appropriations.*	App'n.	Drawn.
Feb 6	G. C. Crowther	$104 45	$104 45
Mar 8	J. M. Matheny	5,000 00	5,000 00
Mar 8	E. S. Niccolls	290 00	290 00
Mar 8	G. C. Crowther	300 00	300 00
Mar 8	G. C. Crowther	61 00	61 00
Mar 8	Commonwealth Printing Company	5,405 80	5,405 80
Mar 8	Kansas Tribune Company	849 80	849 80
Mar 8	St. Louis Globe	428 20	428 20
Mar 8	G. O. Wilmarth	478 18	478 18

MISCELLANEOUS ACCOUNTS—CONTINUED.

1873		*Special Appropriations.*	*App'n.*	*Drawn.*
Mar	8	G. S. Bishop	$9 00	$9 00
Mar	8	H. C. Snyder	36 00	36 00
Mar	8	H. C. Snyder	10 00	10 00
Mar	8	G. M. Miller	284 05	284 05
Mar	8	J. C. Wilson	6 00	6 00
Mar	8	E. B. Woodruff	3 00	3 00
Mar	8	Commonwealth Printing Company	16 50	16 50
Mar	8	J. H. Helwig	3 00	3 00
Mar	8	D. W. Acker	3 00	3 00
Mar	8	E. E. Barnum	110 00	110 00
Mar	8	George Wolff	16 00	16 00
Mar	8	W. A. Travis	20 50	20 50
Mar	8	E. A. Smith & Co	450 00	450 00
Mar	8	C. R. Grinsted	6 00	6 00
Mar	8	A. H. Brown	3 00	3 00
Mar	8	Southwestern Stage Company	40 00	40 00
Mar	8	J. C. Gordon	132 00	132 00
Mar	8	J. B. Fluno	204 00	204 00
Mar	8	L. Costa	40 00	40 00
Mar	8	Prentice & Platt	543 00	543 00
Mar	8	Lindsay & Thomas	87 00	87 00
Mar	8	A. J. Huntoon	52 00	52 00
Mar	8	T. Billings	3 00	3 00
Mar	8	John Wilson	30 00	30 00
Mar	8	S. M. Gillespie	3 50	3 50
Mar	8	G. T. Gilmore	200 00	200 00
Mar	8	Andy Jackson	115 00	115 00
Mar	8	A. R. Banks	800 00	800 00
Mar	8	L. Weil	21 90	21 90
Mar	8	F. B. Colver	150 00	150 00
Mar	8	M. McCay	111 70	111 70
Mar	8	J. L. Hawkins	80 00	80 00
Mar	8	W. W. Smith	48 80	48 80
Mar	10	James Anderson	162 50	162 50
Mar	10	J. S. Walton	38 00	38 00
Mar	10	Frank Willis	44 00	44 00
Mar	10	R. J. Hall	44 00	44 00
Mar	10	James Delong	42 00	42 00
Mar	10	J. B. Teigler	40 00	40 00
Mar	10	M. McEmory	44 00	44 00
Mar	10	L. J. Stephenson	42 00	42 00
Mar	10	P. B. Maxson	44 00	44 00
Mar	10	J. B. Davis	35 00	35 00
Mar	10	Ben. Haywood	34 50	34 50
Mar	10	Ben. Haywood	439 60	439 60
Mar	10	D. M. Bronson	90 00	90 00
Mar	10	C. H. Langston	12 60	12 60
Mar	10	John R. Goodin	500 00	500 00
Mar	10	Myers & Billingsley	1,036 55	1,036 55
Mar	10	Wm. R. Brown	500 00	500 00
Mar	10	Macdonald & Baker	4 00	4 00
Mar	10	Macdonald & Baker	77 00	77 00
Mar	10	P. H. Tiernan	64 40	64 40
Mar	10	N. D. Ingraham	40 00	40 00
Mar	10	C. M. Waterman	44 00	44 00
Mar	10	C. H. Titus	24 50	24 50
Mar	10	J. C. Douglas	850 00	850 00
Mar	10	W. E. Guerin	35 55	35 55
Mar	10	S. J. Langdon	6 00	6 00
Mar	10	D. R. Anthony	457 80	457 80
Mar	10	J. Brenner	7 00	7 00
Mar	10	Wm. Simpson	10 00	10 00
Mar	10	C. W. Harvey	18 00	18 00
Mar	10	C. McCrea	20 00	20 00
Mar	10	S. White	36 00	36 00
Mar	10	A. J. Huntoon	35 00	35 00
Mar	10	E. Forsee	50 00	50 00
Mar	10	John Curtain	34 50	34 50
Mar	10	Noah Weaver	6 00	6 00
Mar	10	G. W. Houstin	22 00	22 00
Mar	10	C. Reasoner	88 00	88 00
Mar	10	J. E. Hayes	51 00	51 00
Mar	10	J. E. Hayes	1,000 00	1,000 00
Mar	10	Western Union Telegraph Company	7 05	7 05

MISCELLANEOUS ACCOUNTS—CONTINUED.

1873	*Special Appropriations.*	*App'n.*	*Drawn.*
Mar 11	W. H. Horner	$ 44 00	$ 44 00
Mar 11	G. O. Wilmarth	2,384 80	2,384 80
Mar 11	Fritz Braunhold	100 00	100 00
Mar 11	H. C. DeForest	6 00	6 00
Mar 11	M. M. Murdock	25 30	25 30
Mar 11	Lawrence Journal Company	379 30	379 30
Mar 11	Fritz Braunhold	300 00	300 00
Mar 11	Fritz Braunhold	30 00	30 00
Mar 11	Leavenworth Commercial	310 45	310 45
Mar 12	J. W. Rogers	25 00	25 00
Mar 12	J. W. Acker	46 00	46 00
Mar 12	F. E. Simpson	7 00	7 00
Mar 12	J. M. Matheny	185 00	185 00
Mar 12	Wm. C. Campbell	75 00	75 00
Mar 12	J. M. Matheny	1 00	1 00
Mar 12	H. W. Farnsworth	174 25	174 25
Mar 12	W. B. Davis	6 00	6 00
Mar 12	C. M. Foster	150 00	150 00
Mar 12	T. G. Sain	48 50	48 50
Mar 12	S. Metz	60 00	60 00
Mar 12	J. C. Legere	71 00	71 00
Mar 12	James Clark & Co	214 20	214 20
Mar 12	Jacob Stotler	42 00	42 00
Mar 12	Crane & Byron	138 00	138 00
Mar 12	John Guthrie	3 00	3 00
Mar 12	Democratic Standard Company	165 55	165 55
Mar 12	Excelsior Coke and Gas Company	1,265 50	1,265 50
Mar 13	G. C. Crowther	18 30	18 30
Mar 13	B. O'Driscoll	9 00	9 00
Mar 13	E. Searcy	9 00	9 00
Mar 13	J. P. Shields	46 00	46 00
Mar 13	Wm. Bateman	7 00	7 00
Mar 13	J. C. Wilson	12 00	12 00
Mar 13	G. W. Findlay	123 50	123 50
Mar 13	W. J. Buchan	72 00	72 00
Mar 13	W. J. Lea	26 00	26 00
Mar 13	Stillings & Fenlon	500 00	500 00
Mar 13	Kansas City Times	221 55	221 55
Mar 13	J. G. Reasoner	50 00	50 00
Mar 13	M. J. Dutton	125 00	125 00
Mar 13	David Adams	68 00	68 00
Mar 13	David Adams	150 00	150 00
Mar 13	I. S. Kalloch	12 00	12 00
Mar 14	J. H. Ludlow	1,000 00	1,000 00
Mar 14	Neosho Valley Register	42 00	42 00
Mar 14	F. E. Smith	10 00	10 00
Mar 14	Francis Stephenson	32 85	32 85
Mar 14	John Meagher	252 80	252 80
Mar 14	E. C. Anderson	33 00	33 00
Mar 14	J. E. Stone	120 55	120 55
Mar 14	G. W. Veale	5,000 00	5,000 00
Mar 14	A. Leibschutz	1 50	1 50
Mar 14	Blake & Halm	39 00	39 00
Mar 14	O. M Smith	9 00	9 00
Mar 14	G. M. Welman	181 55	181 55
Mar 14	A. Gogle & Co	6 00	6 00
Mar 15	Henry Hopkins	6 00	6 00
Mar 15	D. M. Heizer	45 50	45 50
Mar 15	T. B. Eldridge	12 00	12 00
Mar 15	M. T. Stoddard	15 00	15 00
Mar 17	P. R. Brooks	150 00	150 00
Mar 17	D. L. Payne	48 00	48 00
Mar 18	S. J. Crawford	24 00	24 00
Mar 18	C. S. Martin	6 00	6 00
Mar 19	David Kelso	44 00	44 00
Mar 19	F. A. Bettis	40 00	40 00
Mar 19	M. S. Bell	14 00	14 00
Mar 21	E. A. Scammon	74 00	74 00
Mar 21	A. W. Jay	44 00	44 00
Mar 21	A. F. Childs	44 00	44 00
Mar 21	C. A. Rohrabacker	2 00	2 00
Mar 21	E. B. Allen	7 00	7 00
Mar 24	C. F. Koester	150 00	150 00
Mar 24	R. V. Kennedy	51 00	51 00
Mar 24	Gaston Boyd	181 20	181 20

MISCELLANEOUS ACCOUNTS—CONTINUED.

1873	*Special Appropriations.*	*Appr'n.*	*Drawn.*
Mar 25	J. T. Lanter	$10 50	$10 50
Mar 25	D. Dickinson	32 00	32 00
Mar 25	W. F. Downs	14 00	14 00
Mar 26	W. P. Lamb	44 00	44 00
Mar 26	Humboldt Union	35 00	35 00
Mar 26	V. P. Wilson	40 60	40 60
Mar 26	Topeka Times Company	42 00	42 00
Mar 26	Kansas Spirit	56 00	56 00
Mar 27	G. A. Atwood	14 00	14 00
Mar 27	C. A. Ashbaugh	42 00	42 00
Mar 28	G. P. Smith	7 00	7 00
Mar 28	I. V Lee	57 00	57 00
Mar 28	G. P. Gillespie	7 50	7 50
Mar 29	Wm. Bateman	10 50	10 50
April 1	Frank Bacon	6 00	6 00
April 3	A. W. Spaulding	12 00	12 00
April 4	H. C. Fields	9 00	9 00
April 4	Thomas Morgan	8 00	8 00
April 4	Ed. Smith	10 50	10 50
April 10	Fred. Ortman	17 50	17 50
April 14	W. W. Newlon	62 50	62 50
April 15	R. M. Johnson	54 00	54 00
April 15	L. N. Robinson	15 00	15 00
April 16	H. D. Grant	2 00	2 00
April 16	G. S. Peterson	10 00	10 00
April 17	Ottawa Journal	39 90	39 90
Aprii 17	G. R. Peck	44 00	44 00
April 19	Osborn City Times	4 20	4 20
April 21	A. M. Blair	7 00	7 00
April 22	I. T. Goodnow	225 96	225 96
April 22	J. S. Merritt	16 80	16 80
April 28	Howard City Messenger	12 50	12 50
May 8	H. C. Hollister	15 00	15 00
May 8	Julius Haug	8 65	8 65
May 8	C. B. Butler	10 00	10 00
May 19	J. F. Willets	9 00	9 00
May 30	Thomas Leonard	65 75	65 75
June 2	Woodson County Post	17 50	17 50
June 6	J. H. Crichton	6 00	6 00
Mar 11	A. Hammatt	196 40	196 40
Mar 11	A. Hammatt	88 00	88 00
July 9	Charles Barnes	30 00	30 00
July 17	C. F. Smith	2 00	2 00
July 30	M. Vickers	8 00	8 00
Oct 7	J. M. Hunter	7 00	7 00
		$39,517 34	$39,517 34

1873	INTEREST FUND ACCOUNT.	*Dr.*
Jan 13	To amount on hand November 30, 1873	$54,036 13
Jan 13	To amount Dickinson county, 1872	680 00
Jan 14	To amount Howard county, 1872	95 00
Jan 14	To amount Republic county, 1872	208 00
Jan 16	To amount Clay county, 1872	295 00
Jan 16	To amount Jefferson county, 1864	7 00
Jan 16	To amount Jefferson county, 1868	5 00
Jan 16	To amount Jefferson county, 1869	6 00
Jan 16	To amount Jefferson county, 1870	11 00
Jan 16	To amount Jefferson county, 1871	15 00
Jan 16	To amount Jefferson county, 1872	752 00
Jan 16	To amount Davis county, 1872	259 00
Jan 16	To amount Ellsworth county, 1872	297 00
Jan 16	To amount Miami county, 1868	2 68
Jan 16	To amount Miami county, 1869	3 69
Jan 16	To amount Miami county, 1870	11 10
Jan 16	To amount Miami county, 1871	2 15
Jan 16	To amount Miami county, 1872	1,997 58
Jan 18	To amount Woodson county, 1872	852 00

1873	INTEREST FUND ACCOUNT—CONTINUED.	Dr.
Jan 18	To amount Wilson county, 1872	$710 47
Jan 18	To amount Wilson county, 1871	28 00
Jan 18	To amount Cowley county, 1872	322 00
Jan 18	To amount Ottawa county, 1870	73 00
Jan 18	To amount Ottawa county, 1871	35 00
Jan 18	To amount Ottawa county, 1872	375 00
Jan 18	To amount Cherokee county, 1872	1,120 00
Jan 18	To amount Rice county, 1872	48 00
Jan 20	To amount Lincoln county, 1872	142 00
Jan 20	To amount Osage county, 1872	1,788 00
Jan 20	To amount Lyon county, 1872	2,736 00
Jan 20	To amount Sumner county, 1872	76 00
Jan 21	To amount Butler county, 1872	1,412 00
Jan 21	To amount Jewell county, 1872	110 00
Jan 21	To amount Neosho county, 1872	825 00
Jan 22	To amount Marshall county, 1872	424 70
Jan 22	To amount Crawford county, 1872	1,157 00
Jan 22	To amount Cloud county, 1872	389 00
Jan 22	To amount Allen county, 1872	1,364 00
Jan 22	To amount Barton county, 1872	3 00
Jan 24	To amount Saline county, 1872	1,072 00
Jan 24	To amount Washington county, 1872	259 00
Jan 24	To amount Pottawatomie county, 1872	1,669 00
Jan 25	To amount Douglas county, 1872	4,720 00
Jan 25	To amount Greenwood county, 1872	1,141 00
Jan 27	To amount Wabaunsee county, 1872	590 00
Jan 27	To amount Morris county, 1872	646 00
Jan 27	To amount Labette county, 1872	1,194 00
Jan 27	To amount Jackson county, 1872	876 00
Jan 28	To amount Montgomery county, 1872	1,163 00
Jan 28	To amount Linn county, 1872	1,512 00
Jan 28	To amount Harvey county, 1872	133 00
Jan 28	To amount Anderson county, 1872	1,463 00
Jan 28	To amount Brown county, 1872	1,600 00
Jan 29	To amount Nemaha county, 1872	1,469 00
Jan 29	To amount Atchison county, 1872	2,526 19
Jan 29	To amount Shawnee county, 1872	3,068 00
Jan 29	To amount Marion county, 1872	1,048 00
Jan 29	To amount Lyon county, 1872	188 00
Jan 29	To amount Chase county, 1864	1 00
Jan 29	To amount Chase county, 1867	1 00
Jan 29	To amount Chase county, 1868	4 00
Jan 29	To amount Chase county, 1869	6 00
Jan 29	To amount Chase county, 1870	7 00
Jan 29	To amount Chase county, 1871	24 00
Jan 29	To amount Chase county, 1872	853 00
Jan 29	To amount McPherson county, 1872	83 00
Jan 29	To amount McPherson county, 1871	33 00
Jan 29	To amount Riley county, 1872	898 00
Jan 29	To amount Ellis county, 1872	208 00
Jan 29	To amount Sedgwick county, 1872	517 00
Jan 29	To amount Reno county, 1872	12 00
Jan 29	To amount Coffey county, 1872	1,338 00
Jan 29	To amount Johnson county, 1872	1,932 00
Jan 29	To amount Doniphan county, 1863	24 00
Jan 29	To amount Doniphan county, 1871	20 00
Jan 29	To amount Doniphan county, 1872	1,751 00
Jan 29	To amount Franklin county, 1871	150 00
Jan 29	To amount Franklin county, 1872	1,437 00
Jan 29	To amount Mitchell county, 1872	150 00
Feb 18	To amount Bourbon county, 1871	664 00
Feb 18	To amount Bourbon county, 1872	1,760 00
Feb 18	To amount Leavenworth county, 1867	3 00
Feb 18	To amount Leavenworth county, 1868	1 08
Feb 18	To amount Leavenworth county, 1869	121 00
Feb 18	To amount Leavenworth county, 1870	2 00
Feb 18	To amount Leavenworth county, 1871	142 00
Feb 18	To amount Leavenworth county, 1872	5,541 00
Feb 18	To amount Wyandotte county, 1872	974 00
Feb 18	To amount Cowley county, 1872	174 00
Feb 18	To amount Osborne county, 1872	53 00
June 11	To amount Crawford county, 1872	370 00
June 26	To amount Wilson county, 1872	390 00
June 26	To amount Lincoln county, 1872	47 00
June 27	To amount Ottawa county, 1872	113 00
June 28	To amount Republic county, 1872	126 00

1873	INTEREST FUND ACCOUNT—CONTINUED.	Dr.
June 30	To amount Barton county, 1872	$8 00
June 30	To amount Leavenworth county, 1871	49 00
June 30	To amount Leavenworth county, 1872	1,985 00
June 30	To amount Marshall county, 1867	2 00
June 30	To amount Marshall county, 1870	2 00
June 30	To amount Marshall county, 1871	24 00
June 30	To amount Marshall county, 1872	1,056 00
July 1	To amount Reno county, 1872	23 00
July 1	To amount Osage county, 1871	49 00
July 1	To amount Osage county, 1872	211 00
July 1	To amount Miami county, 1868	2 12
July 1	To amount Miami county, 1869	3 02
July 1	To amount Miami county, 1870	13 32
July 1	To amount Miami county, 1871	21 94
July 1	To amount Miami county, 1872	765 88
July 1	To amount Linn county, 1866	1 00
July 1	To amount Linn county, 1867	16 00
July 1	To amount Linn county, 1868	6 00
July 1	To amount Linn county, 1871	62 00
July 1	To amount Linn county, 1872	680 00
July 2	To amount Douglas county, 1872	1,400 00
July 2	To amount Brown county, 1872	576 00
July 3	To amount Johnson county, 1872	685 00
July 3	To amount Osborne county, 1872	9 00
July 3	To amount Jackson county, 1872	607 00
July 3	To amount Doniphan county, 1869	18 00
July 3	To amount Doniphan county, 1871	13 00
July 3	To amount Doniphan county, 1872	657 00
July 5	To amount Morris county, 1872	94 00
July 7	To amount Ellsworth county, 1872	43 00
July 7	To amount Saline county, 1868	450 00
July 7	To amount Saline county, 1872	211 00
July 7	To amount Neosho county, 1872	1,030 00
July 8	To amount Nemaha county, 1872	721 00
July 8	To amount Cherokee county, 1872	425 00
July 8	To amount Sedgwick county, 1872	188 00
July 8	To amount Franklin county, 1872	1,063 24
July 8	To amount Lyon county, 1872	514 00
July 9	To amount Mitchell county, 1872	137 00
July 9	To amount Anderson county, 1865	30 00
July 9	To amount Anderson county, 1872	311 00
July 9	To amount Howard county, 1871	12 00
July 9	To amount Howard county, 1872	308 00
July 11	To amount Jewell county, 1872	58 00
July 11	To amount Sumner county, 1872	80 00
July 12	To amount Marion county, 1872	216 00
July 14	To amount Allen county, 1872	471 00
July 15	To amount Cowley county, 1872	169 00
July 15	To amount Bourbon county, 1865	32 00
July 15	To amount Bourbon county, 1869	102 00
July 15	To amount Bourbon county, 1870	70 00
July 15	To amount Bourbon county, 1871	65 00
July 15	To amount Bourbon county, 1872	1,684 00
July 15	To amount Washington county, 1872	311 00
July 15	To amount Marshall county, 1870	14 00
July 16	To amount Chase county, 1871	17 00
July 16	To amount Chase county, 1872	330 00
July 16	To amount McPherson county, 1870	4 00
July 16	To amount McPherson county, 1872	126 00
July 16	To amount Butler county, 1872	56 00
July 16	To amount Atchison county, 1872	1,316 00
July 16	To amount Shawnee county, 1872	1,964 00
July 17	To amount Dickinson county, 1872	468 00
July 17	To amount Wabaunsee county, 1872	412 00
July 17	To amount Labette county, 1872	681 00
July 18	To amount Cloud county, 1872	120 00
July 19	To amount Pottawatomie county, 1872	497 00
July 21	To amount Clay county, 1872	92 90
July 21	To amount Wyandotte county, 1869	40 00
July 21	To amount Wyandotte county, 1870	56 00
July 21	To amount Wyandotte county, 1871	91 00
July 21	To amount Wyandotte county, 1872	668 00
July 22	To amount Davis county, 1872	594 00
July 22	To amount Woodson county, 1872	160 00
July 22	To amount Montgomery county, 1872	578 00
July 28	To amount Sedgwick county, 1872	42 00

1873	INTEREST FUND ACCOUNT—CONTINUED.	Dr.	Cr.
July 28	To amount Miami county, 1866	$ 1 21	
July 28	To amount Miami county, 1867	1 61	
Aug 1	To amount Coffey county, 1872	765 00	
Sept 8	To amount Jefferson county, 1869	19 00	
Sept 8	To amount Jefferson county, 1870	19 00	
Sept 8	To amount Jefferson county, 1871	22 00	
Sept 8	To amount Jefferson county, 1872	934 00	
Sept 8	To amount Osage county, 1871	3 00	
Sept 8	To amount Osage county, 1872	3 00	
April 28	By amount coupons redeemed		$43,454 50
Nov 21	By amount coupons redeemed		49,948 50
Nov 29	Balance in treasury		53,372 11
		$146,775 11	$146,775 11

1873	SINKING FUND ACCOUNT.	Dr.
	To balance on hand December 1st, 1872	$15,727 34
Jan 13	To amount Dickinson county, 1872	170 00
Jan 14	To amount Howard county, 1872	23 00
Jan 15	To amount Republic county, 1872	52 00
Jan 15	To amount Clay county, 1872	74 00
Jan 16	To amount Jefferson county, 1868	1 00
Jan 16	To amount Jefferson county, 1869	2 00
Jan 16	To amount Jefferson county, 1870	4 00
Jan 16	To amount Jefferson county, 1871	2 00
Jan 16	To amount Jefferson county, 1872	188 00
Jan 16	To amount Davis county, 1872	65 00
Jan 16	To amount Ellsworth county, 1872	74 00
Jan 17	To amount Miami county, 1868	89
Jan 17	To amount Miami county, 1869	1 23
Jan 17	To amount Miami county, 1870	4 44
Jan 17	To amount Miami county, 1871	6 44
Jan 17	To amount Miami county, 1872	499 40
Jan 17	To amount Wilson county, 1871	4 00
Jan 17	To amount Wilson county, 1872	177 61
Jan 17	To amount Cowley county, 1872	81 00
Jan 18	To amount Woodson county, 1872	213 00
Jan 18	To amount Ottawa county, 1870	29 00
Jan 18	To amount Ottawa county, 1871	5 00
Jan 18	To amount Ottawa county, 1872	95 00
Jan 20	To amount Cherokee county, 1872	280 00
Jan 20	To amount Rice county, 1872	9 00
Jan 20	To amount Lincoln county, 1872	33 00
Jan 20	To amount Osage county, 1872	447 00
Jan 20	To amount Lyon county, 1872	658 00
Jan 20	To amount Sumner county, 1872	19 00
Jan 20	To amount Butler county, 1872	353 00
Jan 21	To amount Jewell county, 1872	27 00
Jan 21	To amount Neosho county, 1872	206 00
Jan 22	To amount Crawford county, 1872	289 00
Jan 22	To amount Cloud county, 1872	97 00
Jan 22	To amount Marshall county, 1872	106 85
Jan 22	To amount Allen county, 1872	341 00
Jan 22	To amount Barton county, 1872	1 00
Jan 24	To amount Saline county, 1872	268 00
Jan 24	To amount Washington county, 1872	64 00
Jan 24	To amount Pottawatomie county, 1872	417 00
Jan 25	To amount Douglas county, 1872	1,180 00
Jan 25	To amount Greenwood county, 1872	285 00
Jan 27	To amount Wabaunsee county, 1872	148 00
Jan 27	To amount Morris county, 1872	161 00
Jan 27	To amount Labette county, 1872	298 00
Jan 27	To amount Jackson county, 1872	219 00
Jan 38	To amount Montgomery county, 1872	290 00
Jan 28	To amount Linn county, 1872	375 00
Jan 28	To amount Harvey county, 1872	33 00
Jan 28	To amount Anderson county, 1872	365 00
Jan 28	To amount Brown county, 1872	400 00
Jan 29	To amount Nemaha county, 1872	367 00
Jan 29	To amount Atchison county, 1872	631 54

1873	SINKING FUND ACCOUNT—CONTINUED.	Dr.
Jan 29	To amount Shawnee county, 1872	$768 00
Jan 29	To amount Marion county, 1872	262 00
Jan 29	To amount Lyon county, 1872	47 00
Jan 29	To amount Chase connty, 1868	2 00
Jan 29	To amount Chase county, 1869	3 00
Jan 29	To amount Chase county, 1870	3 00
Jan 29	To amount Chase county, 1871	4 00
Jan 29	To amount Chase county, 1872	213 00
Jan 29	To amount McPherson county, 1871	5 00
Jan 29	To amount McPherson county, 1872	21 00
Jan 29	To amount Riley county, 1872	249 00
Jan 29	To amount Ellis county, 1872	52 00
Jan 29	To amount Sedgwick county, 1872	129 00
Jan 29	To amount Reno county, 1872	3 00
Jan 29	To amount Coffey county, 1872	334 00
Jan 29	To amount Johnson county, 1872	483 00
Jan 29	To amount Doniphan county, 1871	3 00
Jan 29	To amount Doniphan county, 1872	437 00
Jan 29	To amount Franklin county, 1871	25 00
Jan 29	To amount Franklin county, 1872	359 00
Jan 29	To amount Mitchell county, 1872	37 00
Feb 18	To amount Bourbon county, 1871	111 00
Feb 18	To amount Bourbon county, 1872	440 00
Feb 18	To amount Leavenworth county, 1868	36
Feb 18	To amount Leavenworth county, 1869	40 00
Feb 18	To amount Leavenworth county, 1870	1 00
Feb 18	To amount Leavenworth county, 1871	23 00
Feb 18	To amount Leavenworth county, 1872	1,385 00
Feb 18	To amount Wyandotte county, 1872	243 00
Feb 18	To amount Cowley county, 1872	43 00
Feb 18	To amount Osborne county, 1872	13 00
April 28	To amount interest on bonds	3,550 50
June 18	To amount Crawford county, 1872	93 00
June 18	To amount Wilson county, 1872	97 00
June 26	To amount Lincoln county, 1872	11 00
June 27	To amount Ottawa county, 1872	29 00
June 28	To amount Republic county, 1872	31 00
June 30	To amount Barton county, 1872	2 00
June 30	To amount Leavenworth county, 1871	8 00
June 30	To amount Leavenworth county, 1872	496 00
June 30	To amount Marshall county, 1867	1 00
June 30	To amount Marshall county, 1870	1 00
June 30	To amount Marshall county, 1871	5 00
June 30	To amount Marshall county, 1872	258 00
July 1	To amount Reno county, 1872	5 00
July 1	To amount Osage county, 1871	8 00
July 1	To amount Osage county, 1872	52 00
July 1	To amount Miami county, 1868	71
July 1	To amount Miami county, 1869	1 01
July 1	To amount Miami county, 1870	5 33
July 1	To amount Miami county, 1871	3 65
July 1	To amount Miami county, 1872	191 35
July 1	To amount Linn county, 1868	2 00
July 1	To amount Linn county, 1871	11 00
July 1	To amount Linn county, 1872	170 00
July 2	To amount Douglas county, 1872	350 00
July 2	To amount Brown county, 1872	144 00
July 3	To amount Johnson county, 1872	171 00
July 3	To amount Osborne county, 1872	2 00
July 3	To amount Jackson county, 1872	151 00
July 3	To amount Doniphan county, 1869	6 00
July 3	To amount Doniphan county, 1871	5 00
July 3	To amount Doniphan county, 1872	164 00
July 3	To amount Morris county, 1872	23 00
July 7	To amount Ellsworth county, 1872	11 00
July 7	To amount Saline county, 1868	150 00
July 7	To amount Saline county, 1872	52 00
July 7	To amount Neosho county, 1872	257 00
July 7	To amount Nemaha county, 1872	181 00
July 7	To amount Cherokee county, 1872	105 00
July 7	To amount Sedgwick county, 1872	57 00
July 7	To amount Franklin county, 1872	265 81
July 7	To amount Lyon county, 1872	128 00
July 9	To amount Mitchell county, 1872	34 00
July 9	To amount Anderson county, 1872	78 00
July 9	To amount Howard county, 1871	2 00

1873	SINKING FUND ACCOUNT—CONTINUED.	Dr.
July 9	To amount Howard county, 1872	$77 00
July 11	To amount Jewell county, 1872	14 00
July 11	To amount Sumner county, 1872	20 00
July 12	To amount Marion county, 1872	54 00
July 14	To amount Allen county, 1872	118 00
July 15	To amount Cowley county, 1872	42 00
July 15	To amount Bourbon county, 1869	34 00
July 15	To amount Bourbon county, 1870	31 00
July 15	To amount Bourbon county, 1871	12 00
July 15	To amount Bourbon county, 1872	421 00
July 15	To amount Washington county, 1872	77 00
July 15	To amount Marshall county, 1870	5 00
July 15	To amount Chase county, 1871	3 00
July 15	To amount Chase county, 1872	82 00
July 16	To amount McPherson county, 1870	2 00
July 16	To amount McPherson county, 1872	31 00
July 16	To amount Butler county, 1872	14 00
July 16	To amount Atchison county, 1872	375 00
July 16	To amount Shawnee county, 1872	490 00
July 17	To amount Dickinson county, 1872	120 00
July 17	To amount Wabaunsee county, 1872	114 00
July 17	To amount Labette county, 1872	170 00
July 18	To amount Cloud county, 1872	30 00
July 19	To amount Pottawatomie county, 1872	124 00
July 21	To amount Clay county, 1872	23 00
July 21	To amount Wyandotte county, 1869	13 00
July 21	To amount Wyandotte county, 1870	22 00
July 21	To amount Wyandotte county, 1871	15 00
July 21	To amount Wyandotte county, 1872	167 00
July 22	To amount Davis county, 1872	149 00
July 22	To amount Woodson county, 1872	40 00
July 26	To amount Montgomery county, 1872	213 00
July 28	To amount Sedgwick county, 1872	10 00
Aug 1	To amount Coffey county, 1872	191 00
Sept 8	To amount Jefferson county, 1869	3 00
Sept 8	To amount Jefferson county, 1870	3 00
Sept 8	To amount Jefferson county, 1871	3 00
Sept 8	To amount Jefferson county, 1872	233 00
Sept 8	To amount Osage county, 1871	1 00
Sept 8	To amount Osage county, 1872	1 00
July 31	To amount interest on sinking fund bonds	4,708 50
		$47,229 96

1873	SINKING FUND ACCOUNT.	Cr.
May 23	By amount invested in bonds	$300 00
Nov 21	By amount invested in bonds	8,605 00
Nov 29	By balance in Treasury	38,324 96
		$47,229 96

1873	GENERAL REVENUE ACCOUNT.	Dr.
	To balance, November 30, 1872	$ 371 59
Jan 13	To amount Dickinson county, 1872	6,800 50
Jan 14	To amount Howard county, 1872	767 00
Jan 15	To amount Republic county, 1872	1,680 00
Jan 15	To amount Clay county, 1872	2,399 52
Jan 16	To amount Jefferson county, 1864	32 76
Jan 16	To amount Jefferson county, 1868	13 24
Jan 16	To amount Jefferson county, 1869	28 64
Jan 16	To amount Jefferson county, 1870	55 39
Jan 16	To amount Jefferson county, 1871	59 72
Jan 16	To amount Jefferson county, 1872	6,119 00
Jan 16	To amount Davis county, 1872	5,853 00
Jan 17	To amount Ellsworth county, 1872	2,414 67
Jan 17	To amount Miami county, 1868	6 28
Jan 17	To amount Miami county, 1869	17 25
Jan 17	To amount Miami county, 1870	53 34
Jan 17	To amount Miami county, 1871	49 40
Jan 17	To amount Miami county, 1872	16,230 38
Jan 18	To amount Wilson county, 1871	109 82
Jan 18	To amount Wilson county, 1872	5,772 48
Jan 18	To amount Cowley county, 1872	2,618 39
Jan 18	To amount Woodson county, 1872	6,928 15

1873	GENERAL REVENUE ACCOUNT—CONTINUED.	Dr.
Jan 18	To amount Ottawa county, 1870	$354 11
Jan 18	To amount Ottawa county, 1870	136 96
Jan 18	To amount Ottawa county, 1872	3,050 71
Jan 20	To amount Cherokee county, 1872	9,200 00
Jan 20	To amount Rice county, 1872	319 00
Jan 20	To amount Lincoln county, 1872	1,060 00
Jan 20	To amount Osage county, 1872	14,530 00
Jan 20	To amount Lyon county, 1872	21,312 00
Jan 20	To amount Sumner county, 1872	611 00
Jan 20	To amount Butler county, 1872	11,471 00
Jan 21	To amount Jewell county, 1872	888 00
Jan 21	To amount Neosho county, 1872	6,707 20
Jan 22	To amount Crawford county, 1872	9,407 00
Jan 22	To amount Cloud county, 1872	3,169 00
Jan 22	To amount Marshall county, 1872	1,505 50
Jan 22	To amount Allen county, 1872	11,185 50
Jan 22	To amount Barton county, 1872	44 62
Jan 24	To amount Saline county, 1872	8,716 54
Jan 24	To amount Washington county, 1872	2,108 00
Jan 24	To amount Pottawatomie county, 1872	13,563 85
Jan 25	To amount Douglas county, 1872	38,350 00
Jan 25	To amount Greenwood county, 1872	9,277 00
Jan 27	To amount Wabaunsee county, 1872	4,792 00
Jan 27	To amount Morris county, 1872	5,255 86
Jan 27	To amount Labette county, 1872	9,704 00
Jan 28	To amount Jackson county, 1872	6,918 38
Jan 28	To amount Montgomery county, 1872	9,451 60
Jan 28	To amount Linn county, 1872	12,195 57
Jan 28	To amount Harvey county, 1872	1,087 00
Jan 28	To amount Anderson county, 1872	11,894 18
Jan 28	To amount Brown county, 1872	13,000 00
Jan 29	To amount Nemaha county, 1872	11,941 73
Jan 29	To amount Atchison county, 1872	20,513 78
Jan 29	To amount Shawnee county, 1872	24,629 00
Jan 29	To amount Marion county, 1872	8,515 00
Jan 29	To amount Lyon county, 1872	1,530 00
Jan 28	To amount Chase county, 1864	7 10
Jan 28	To amount Chase county, 1867	2 96
Jan 28	To amount Chase county, 1868	10 62
Jan 28	To amount Chase county, 1869	29 43
Jan 28	To amount Chase county, 1870	36 16
Jan 28	To amount Chase county, 1871	64 72
Jan 28	To amount Chase county, 1872	6,931 56
Jan 29	To amount McPherson county, 1871	124 00
Jan 29	To amount McPherson county, 1872	669 21
Jan 29	To amount Riley county, 1872	8,213 31
Jan 29	To amount Ellis county, 1872	1,692 00
Jan 29	To amount Sedgwick county, 1872	4,205 42
Jan 29	To amount Reno county, 1872	100 72
Jan 29	To amount Coffey county, 1872	10,813 67
Jan 29	To amount Johnson county, 1872	15,696 15
Jan 29	To amount Doniphan county, 1863	95 62
Jan 29	To amount Doniphan county, 1871	79 73
Jan 29	To amount Doniphan county, 1872	14,229 96
Jan 29	To amount Franklin county, 1871	576 27
Jan 29	To amount Franklin county, 1872	11,681 28
Jan 29	To amount Mitchell county, 1872	1,222 49
Feb 18	To amount Bourbon county, 1871	2,505 77
Feb 18	To amount Bourbon county, 1872	14,300 00
Feb 18	To amount Leavenworth county, 1867	12 00
Feb 18	To amount Leavenworth county, 1868	2 54
Feb 18	To amount Leavenworth county, 1869	566 81
Feb 18	To amount Leavenworth county, 1870	14 03
Feb 18	To amount Leavenworth county, 1871	545 39
Feb 18	To amount Leavenworth county, 1872	45,026 45
Feb 18	To amount Wyandotte county, 1872	7,167 20
Feb 18	To amount Cowley county, 1872	1,416 00
Feb 18	To amount Osborne county, 1872	433 47
June 18	To amount Crawford county, 1872	2,990 83
June 26	To amount Wilson county, 1872	3,170 33
June 26	To amount Lincoln county, 1872	241 74
June 27	To amount Ottawa county, 1872	569 95
June 28	To amount Republic county, 1872	635 00
June 30	To amount Barton county, 1872	47 15
June 30	To amount Leavenworth county, 1871	191 88
June 30	To amount Leavenworth county, 1872	16,182 06

1873	GENERAL REVENUE FUND—CONTINUED.	Dr.
June 30	To amount Marshall county, 1867	$ 15 46
June 30	To amount Marshall county, 1870	12 39
June 30	To amount Marshall county, 1871	102 81
June 30	To amount Marshall county, 1872	10,023 88
June 30	To amount Reno county, 1872	193 62
July 1	To amount Osage county, 1871	194 84
July 1	To amount Osage county, 1867	20
July 1	To amount Osage county, 1872	1,719 00
July 1	To amount Miami county, 1866	3 63
July 1	To amount Miami county, 1867	4 83
July 1	To amount Miami county, 1868	4 95
July 1	To amount Miami county, 1869	14 05
July 1	To amount Miami county, 1870	64 02
July 1	To amount Miami county, 1871	84 13
July 1	To amount Miami county, 1872	6,222 50
July 1	To amount Linn county, 1866	3 11
July 1	To amount Linn county, 1867	61 37
July 1	To amount Linn county, 1868	14 23
July 1	To amount Linn county, 1871	237 46
July 1	To amount Linn county, 1872	5,519 53
July 2	To amount Douglas county, 1872	11,375 00
July 2	To amount Brown county, 1872	4,683 60
July 3	To amount Johnson county, 1872	5,763 00
July 3	To amount Osborne county, 1872	69 06
July 3	To amount Jackson county, 1872	4,925 25
July 3	To amount Doniphan county, 1869	44 60
July 3	To amount Doniphan county, 1871	68 21
July 3	To amount Doniphan county, 1872	5,342 16
July 5	To amount Morris county, 1872	769 20
July 7	To amount Ellsworth county, 1872	351 54
July 7	To amount Saline county, 1868	1,052 50
July 7	To amount Saline county, 1872	1,724 90
July 7	To amount Neosho county, 1872	8,372 84
July 8	To amount Nemaha county, 1872	5,859 75
July 8	To amount Cherokee county, 1872	3,442 00
July 8	To amount Sedgwick county, 1872	1,520 00
July 8	To amount Franklin county, 1872	8,638 78
July 8	To amount Lyon county, 1872	4,176 00
July 9	To amount Mitchell county, 1872	1,115 89
July 9	To amount Anderson county, 1865	152 86
July 9	To amount Anderson county, 1872	2,531 08
July 9	To amount Howard county, 1871	49 00
July 9	To amount Howard county, 1872	2,507 24
July 11	To amount Jewell county, 1872	469 00
July 11	To amount Sumner county, 1872	654 36
July 12	To amount Marion county, 1872	1,762 92
July 14	To amount Allen county, 1872	3,823 00
July 15	To amount Cowley county, 1872	1,372 00
July 15	To amount Bourbon county, 1865	166 34
July 15	To amount Bourbon county, 1869	479 48
July 15	To amount Bourbon county, 1870	372 98
July 15	To amount Bourbon county, 1871	280 46
July 15	To amount Bourbon county, 1872	13,690 89
July 15	To amount Washington county, 1872	2,534 60
July 15	To amount Marshall county, 1870	68 01
July 15	To amount Marshall county, 1871	3 21
July 16	To amount Chase county, 1871	63 00
July 16	To amount Chase county, 1872	2,676 00
July 16	To amount McPherson county, 1870	20 37
July 16	To amount McPherson county, 1872	1,024 82
July 16	To amount Butler county, 1872	456 20
July 16	To amount Atchison county, 1872	10,603 81
July 16	To amount Shawnee county, 1872	15,945 32
July 17	To amount Dickinson county, 1872	3,828 00
July 17	To amount Wabaunsee county, 1872	3,358 81
July 17	To amount Labette county, 1872	5,530 00
July 18	To amount Cloud county, 1872	974 00
July 19	To amount Pottawatomie county, 1872	4,038 84
July 21	To amount Clay county, 1872	743 00
July 21	To amount Wyandotte county, 1869	93 82
July 21	To amount Wyandotte county, 1870	271 90
July 21	To amount Wyandotte county, 1871	350 46
July 21	To amount Wyandotte county, 1872	5,431 18
July 22	To amount Davis county, 1872	4,825 62
July 22	To amount Woodson county, 1872	1,298 74
July 23	To amount Montgomery county, 1872	3,680 00

1873	GENERAL REVENUE FUND—CONTINUED.	Dr.
July 28	To amount Sedgwick county, 1872	$344 62
Aug 1	To amount Coffey county, 1872	6,215 65
Aug 20	To amount Supreme Court Reports	300 00
Sept 8	To amount Jefferson county, 1869	201 00
Sept 8	To amount Jefferson county, 1870	80 00
Sept 8	To amount Jefferson county, 1871	83 00
Sept 8	To amount Jefferson county, 1872	7,583 00
Sept 8	To amount Osage county, 1871	13 02
Sept 8	To amount Osage county, 1872	25 00
Nov 3	To amount State Librarian	400 00
Nov 26	To amount State Librarian	200 00
Nov 29	To amount Secretary of State	264 00
		$744,856 99

1873	GENERAL REVENUE FUND.	Cr.
April 28	By amount warrants redeemed	$401,858 77
April 28	By amount interest on same	6,243 45
Oct 23	By amount warrants redeemed	182,982 61
Oct 23	By amount interest on same	276 31
Nov 29	By amount warrants redeemed	67,494 64
Nov 29	Balance in treasury	86,001 16
		$744,856 99

1873	STATEMENT OF ANNUAL SCHOOL FUND.	Dr.
	To balance, November 30, 1872	$12,698 04
Jan 13	To amount Dickinson county, 1872	850 00
Jan 13	To amount interest on school land	515 08
Jan 14	To amount Howard county, 1872	118 00
Jan 14	To amount Republic county, 1872	260 00
Jan 14	To amount interest on school land	694 26
Jan 14	To amount Clay county, 1872	369 00
Jan 14	To amount interest on school land	1,297 63
Jan 14	To amount Jefferson county, 1864	7 00
Jan 14	To amount Jefferson county, 1868	3 00
Jan 14	To amount Jefferson county, 1869	4 00
Jan 14	To amount Jefferson county, 1870	9 00
Jan 14	To amount Jefferson county, 1871	15 00
Jan 14	To amount Jefferson county, 1872	941 00
Jan 14	To amount Davis county, 1872	323 00
Jan 14	To amount interest on school land	312 80
Jan 14	To amount Ellsworth county, 1872	371 00
Jan 17	To amount Miami county, 1868	1 80
Jan 17	To amount Miami county, 1869	2 46
Jan 17	To amount Miami county, 1870	11 10
Jan 17	To amount Miami county, 1871	12 89
Jan 17	To amount Miami county, 1870	2,496 98
Jan 17	To amount interest on school land	555 24
Jan 17	To amount interest on school land	1,100 46
Jan 18	To amount Wilson county, 1871	28 00
Jan 18	To amount Wilson county, 1872	888 09
Jan 18	To amount interest on school land	988 65
Jan 18	To amount Cowley county, 1872	402 00
Jan 18	To amount interest on school land	648 44
Jan 18	To amount Woodson county, 1872	1,066 00
Jan 18	To amount interest on school land	488 06
Jan 18	To amount Ottawa county, 1870	58 00
Jan 18	To amount Ottawa county, 1871	35 00
Jan 18	To amount Ottawa county, 1872	469 00
Jan 18	To amount interest on school land	363 68
Jan 18	To amount Cherokee county, 1872	1,400 00
Jan 20	To amount Rice county, 1872	39 00
Jan 20	To amount Lincoln county, 1872	165 00
Jan 20	To amount Osage county, 1872	2,235 00
Jan 20	To amount interest on school land	1,393 56
Jan 20	To amount Lyon county, 1872	3,294 00
Jan 20	To amount interest on school land	1,103 90
Jan 20	To amount Sumner county, 1872	94 00
Jan 20	To amount Butler county, 1872	1,764 00
Jan 20	To amount interest on school land	1,109 62
Jan 20	To amount Jewell county, 1872	113 00

1873	STATEMENT OF ANNUAL SCHOOL FUND—CONTINUED.	Dr.
Jan 20	To amount interest on school land	$43 95
Jan 20	To amount Neosho county, 1872	1,031 00
Jan 22	To amount Crawford county, 1872	1,447 00
Jan 22	To amount Cloud county, 1872	487 00
Jan 22	To amount interest on school land	938 90
Jan 22	To amount Marshall county, 1872	635 55
Jan 22	To amount interest on school land	1,597 68
Jan 22	To amount Allen county, 1872	1,705 00
Jan 22	To amount interest on school lands	1,371 22
Jan 22	To amount Barton county, 1872	4 00
Jan 24	To amount Saline county, 1872	1,340 00
Jan 24	To interest on school land	1,227 02
Jan 24	To amount Washington county, 1872	324 00
Jan 24	To amount interest on school lands	559 00
Jan 24	To amount Pottawatomie county, 1872	2,086 00
Jan 24	To amount interest on school land	762 30
Jan 24	To amount Douglas county, 1872	5,900 00
Jan 24	To amount interest on school land	879 00
Jan 24	To amount Greenwood county, 1872	1,427 00
Jan 24	To amount interest on school land	3,525 93
Jan 27	To amount Wabaunsee county, 1872	737 00
Jan 27	To amount interest on school lands	601 43
Jan 27	To amount Morris county, 1872	808 00
Jan 27	To amount interest on school lands	699 23
Jan 27	To amount Labette county, 1872	1,492 00
Jan 27	To amount interest on school lands	2,639 90
Jan 27	To amount Jackson county, 1872	1,094 00
Jan 27	To amount interest on school land	446 56
Jan 28	To amount Montgomery county, 1872	1,453 00
Jan 28	To amount interest on school lands	2,541 94
Jan 28	To amount Linn county, 1872	1,877 00
Jan 28	To amount interest on school land	1,352 27
Jan 28	To amount Harvey county, 1872	167 00
Jan 28	To amount Anderson county, 1872	1,829 00
Jan 28	To amount interest on school lands	671 91
Jan 28	To amount Brown county, 1872	2,000 00
Jan 28	To amount interest on school land	551 76
Jan 29	To amount Nemaha county, 1872	1,837 00
Jan 29	To amount interest on school land	711 50
Jan 29	To amount Atchison county, 1872	3,157 75
Jan 29	To amount interest on school lands	294 78
Jan 29	To amount Shawnee county, 1872	3,835 00
Jan 29	To amount interest on school lands	1,006 79
Jan 29	To amount Marion county, 1872	1,310 00
Jan 29	To amount interest on school lands	1,026 40
Jan 29	To amount Lyon county, 1872	235 00
Jan 29	To amount Chase county, 1864	1 00
Jan 29	To amount Chase county, 1867	1 00
Jan 29	To amount Chase county, 1868	3 00
Jan 29	To amount Chase county, 1869	4 00
Jan 29	To amount Chase county, 1870	5 00
Jan 29	To amount Chase county, 1871	24 00
Jan 29	To amount Chase county, 1872	1,066 00
Jan 29	To amount interest on school land	353 44
Jan 29	To amount McPherson county, 1871	32 00
Jan 29	To amount McPherson county, 1872	103 00
Jan 29	To amount interest on school land	148 10
Jan 29	To amount Riley county, 1872	1,247 00
Jan 29	To amount interest on school lands	1,579 86
Jan 29	To amount Ellis county, 1872	260 00
Jan 29	To amount Sedgwick county, 1872	646 00
Jan 29	To amount Reno county, 1872	16 00
Jan 29	To amount Coffey county, 1872	1,664 00
Jan 29	To amount interest on school lands	1,841 80
Jan 29	To amount Johnson county, 1872	2,416 00
Jan 29	To amount interest on school lands	627 77
Jan 29	To amount Doniphan county, 1863	24 00
Jan 29	To amount Doniphan county, 1871	20 00
Jan 29	To amount Doniphan county, 1872	2,188 00
Jan 29	To amount interest on school lands	551 69
Jan 29	To amount Franklin county, 1871	150 00
Jan 29	To amount Franklin county, 1872	1,796 00
Jan 29	To amount interest on school lands	440 66
Jan 29	To amount Mitchell county, 1872	187 00
Feb 18	To amount Bourbon county, 1871	688 00
Feb 18	To amount Bourbon county, 1872	2,200 00

1873	STATEMENT OF ANNUAL SCHOOL FUND—CONTINUED.	Dr.
Feb 18	To amount interest on school lands	$1,246 08
Feb 18	To amount Leavenworth county, 1867	3 00
Feb 18	To amount Leavenworth county, 1868	72
Feb 18	To amount Leavenworth county, 1869	80 00
Feb 18	To amount Leavenworth county, 1870	2 00
Feb 18	To amount Leavenworth county, 1871	142 00
Feb 18	To amount Leavenworth county, 1872	6,927 00
Feb 18	To amount Wyandotte county, 1872	1,117 00
Feb 18	To amount Cowley county, 1872	217 00
Feb 18	To amount Osborne county, 1872	66 00
Feb 18	To amount interest on school lands	1,072 30
April 28	To amount interest on permanent school bonds	17,446 00
April 28	To amount interest on school lands	6 10
May 23	To amount interest on Lawrence city bonds	3,500 00
May 23	To amount from Insurance Department	1,500 00
May 23	To amount from Insurance Department	750 00
June 18	To amount Crawford county, 1872	460 00
June 26	To amount Wilson county, 1872	487 00
June 26	To amount interest on school land	416 54
June 26	To amount Lincoln county, 1872	59 00
June 26	To amount interest on school land	96 00
June 27	To amount Ottawa county, 1872	141 00
June 27	To amount interest on school land	1,508 54
June 28	To amount Republic county, 1872	158 00
June 28	To amount interest on school land	1,172 43
June 30	To amount Barton county, 1872	10 00
June 30	To amount Leavenworth county, 1871	49 00
June 30	To amount Leavenworth county, 1872	2,481 00
July 1	To amount Marshall county, 1867	2 00
July 1	To amount Marshall county, 1870	2 00
July 1	To amount Marshall county, 1871	26 00
July 1	To amount Marshall county, 1872	1,211 00
July 1	To amount interest on school land	1,030 89
July 1	To amount Reno county, 1872	29 00
July 1	To amount Osage county, 1871	49 00
July 1	To amount Osage county, 1872	264 00
July 1	To amount interest on school land	482 43
July 1	To amount Miami county, 1866	1 21
July 1	To amount Miami county, 1867	1 61
July 1	To amount Miami county, 1868	1 42
July 1	To amount Miami county, 1869	2 02
July 1	To amount Miami county, 1870	10 66
July 1	To amount Miami county, 1871	21 90
July 1	To amount Miami county, 1872	956 80
July 1	To amount interest on school lands	611 44
July 1	To amount Linn county, 1866	1 00
July 1	To amount Linn county, 1867	16 00
July 1	To amount Linn county, 1868	4 00
July 1	To amount Linn county, 1871	62 00
July 1	To amount Linn county, 1872	849 00
July 1	To amount interest on school land	611 39
July 2	To amount Douglas county, 1872	1,750 00
July 2	To amount interest on school land	1,035 78
July 2	To amount Brown county, 1872	720 00
July 2	To amount interest on school land	885 34
July 3	To amount Johnson county, 1872	856 00
July 3	To amount interest on school land	1,167 54
July 3	To amount Osborne county, 1872	11 00
July 3	To amount Jackson county, 1872	758 00
July 3	To amount interest on school land	356 03
July 3	To amount Doniphan county, 1869	12 00
July 3	To amount Doniphan county, 1871	10 00
July 3	To amount Doniphan county, 1872	825 00
July 3	To amount interest on school land	368 20
July 5	To amount Morris county, 1872	117 00
July 5	To amount interest on school land	184 42
July 7	To amount Ellsworth county, 1872	54 00
July 7	To amount Saline county, 1868	300 00
July 7	To amount Saline county, 1872	264 00
July 7	To amount interest on school land	697 98
July 7	To amount Neosho county, 1872	1,289 00
July 7	To amount interest on school land	1,151 73
July 8	To amount Nemaha county, 1872	901 00
July 8	To amount interest on school land	2,060 39
July 8	To amount Cherokee county, 1872	529 00
July 8	To amount Sedgwick county, 1872	235 00
July 8	To amount Franklin county, 1872	1,329 04

1873	STATEMENT OF ANNUAL SCHOOL FUND—CONTINUED.	Dr.
July 8	To amount interest on school land	$1,012 98
July 8	To amount Lyon county, 1872	642 00
July 8	To amount interest on school land	1,187 95
July 9	To amount Mitchell county, 1872	171 00
July 9	To amount interest on school land	882 00
July 9	To amount Anderson county, 1872	389 00
July 9	To amount interest on school land	671 69
July 9	To amount Howard county, 1871	12 00
July 9	To amount Howard county, 1872	385 00
July 9	To amount interest on school land	783 56
July 9	To amount Pottawatomie county, 1872	621 00
July 9	To amount interest on school land	633 88
July 11	To amount Jewell county, 1872	72 00
July 11	To amount interest on school land	430 00
July 11	To amount Sumner county, 1872	100 00
July 11	To amount interest on school land	330 77
July 15	To amount Marion county, 1872	271 00
July 15	To amount interest on school land	447 08
July 15	To amount Allen county, 1872	588 00
July 15	To amount interest on school land	834 67
July 15	To amount Cowley county, 1872	211 00
July 15	To amount interest on school land	1,134 16
July 15	To amount Bourbon county, 1865	32 00
July 15	To amount Bourbon county, 1869	68 00
July 15	To amount Bourbon county, 1870	62 00
July 15	To amount Bourbon county, 1871	73 00
July 15	To amount Bourbon county, 1872	2,105 00
July 15	To amount interest on school land	964 10
July 15	To amount Washington county, 1872	389 00
July 15	To amount Marshall county, 1870	11 00
July 16	To amount Chase county, 1871	17 00
July 16	To amount Chase county, 1872	412 00
July 16	To amount interest on school land	574 00
July 16	To amount McPherson county, 1870	3 00
July 16	To amount McPherson county, 1872	158 00
July 16	To amount interest on school land	361 00
July 16	To amount Butler county, 1872	70 00
July 16	To amount interest on school land	950 70
July 16	To amount Atchison county, 1872	1,631 00
July 16	To amount interest on school land	225 22
July 16	To amount Shawnee county, 1872	2,453 00
July 16	To amount interest on school land	646 64
July 17	To amount Dickinson county, 1872	589 00
July 17	To amount interest on school land	1,624 63
July 17	To amount Wabaunsee county, 1872	518 00
July 17	To amount interest on school land	649 02
July 17	To amount Labette county, 1872	851 00
July 17	To amount interest on school land	405 93
July 18	To amount Cloud county, 1872	150 00
July 18	To amount interest on school lands	486 22
July 19	To amount Clay county, 1872	114 00
July 19	To amount interest on school land	345 79
July 21	To amount Wyandotte county, 1869	26 00
July 21	To amount Wyandotte county, 1870	45 00
July 21	To amount Wyandotte county, 1871	91 00
July 21	To amount Wyandotte county, 1872	835 00
July 22	To amount Davis county, 1872	742 00
July 22	To amount interest on school land	171 00
July 22	To amount Woodson county, 1872	199 00
July 22	To amount interest on school land	470 78
July 26	To amount Montgomery county, 1872	454 00
July 28	To amount Sedgwick county, 1872	52 00
July 28	To amount interest on school land	2,802 73
Aug 1	To amount Coffey county, 1872	956 00
Aug 1	To amount interest on school land	1,059 00
May 24	To amount interest on school bonds	100 00
Sept 28	To amount Jefferson county, 1869	17 00
Sept 28	To amount Jefferson county, 1870	13 00
Sept 28	To amount Jefferson county, 1871	21 00
Sept 28	To amount Jefferson county, 1872	1,166 00
Sept 8	To amount Osage county, 1871	3 00
Sept 8	To amount Osage county, 1872	3 00
July 31	To amount interest on bonds	21,173 50
July 8	To amount Anderson county 1865	30 00
Nov 21	To interest on permanent school fund bonds	2,300 00
		$249,771 82

1873	STATEMENT OF ANNUAL SCHOOL FUND—CONTINUED.	Cr.
April 28	By amount school orders redeemed	$119,114 68
April 28	By amount Educational Journals	719 00
April 28	By amount Educational Journals	689 75
July 17	By amount Educational Journals	795 00
Oct 1	By amount Educational Journals	806 50
Oct 23	By amount school orders redeemed	115,095 30
Nov 29	By amount balance in treasury	12,551 59
		$249,771 82

1873	PERMANENT SCHOOL FUND ACCOUNT.	Dr.
	To amount balance on hand, December 1, 1872	$36,494 57
Jan 13	To amount Dickinson county, 1872	988 48
Jan 14	To amount Howard county, 1872	406 00
Jan 15	To amount Republic county, 1872	2,024 47
Jan 15	To amount Clay county, 1872	2,200 79
Jan 17	To amount Miami county, 1872	713 33
Jan 17	To amount Mitchell county, 1872	4,048 31
Jan 18	To amount Wilson county, 1872	1,386 50
Jan 18	To amount Cowley county, 1872	928 17
Jan 18	To amount Woodson county, 1872	1,192 83
Jan 18	To amount Ottawa county, 1872	834 05
Jan 20	To amount Osage county, 1872	1,990 00
Jan 20	To amount Lyon county, 1872	1,762 80
Jan 20	To amount Sumner county, 1872	1,000 00
Jan 21	To amount Butler county, 1872	5,364 95
Jan 21	To amount Jewell county, 1872	1,522 77
Jan 22	To amount Cloud county, 1872	1,668 48
Jan 22	To amount Marshall county, 1872	5,121 60
Jan 22	To amount Allen county, 1872	2,573 67
Jan 24	To amount Saline county, 1872	1,982 40
Jan 24	To amount Washington county, 1872	1,846 00
Jan 24	To amount Pottawatomie county, 1872	842 00
Jan 25	To amount Douglas county, 1872	1,308 00
Jan 25	To amount Greenwood county, 1872	8,078 70
Jan 27	To amount Wabaunsee county, 1872	1,032 40
Jan 27	To amount Morris county, 1872	1,407 58
Jan 27	To amount Labette county, 1872	4,520 50
Jan 28	To amount Jackson county, 1872	816 86
Jan 28	To amount Montgomery county, 1872	3,596 40
Jan 27	To amount Linn county, 1872	2,848 54
Jan 28	To amount Anderson county, 1872	1,290 10
Jan 29	To amount Brown county, 1872	1,298 50
Jan 29	To amount Nemaha county, 1872	1,191 86
Jan 29	To amount Atchison county, 1872	691 00
Jan 29	To amount Shawnee county, 1872	1,991 78
Jan 29	To amount Marion county, 1872	1,847 85
Jan 29	To amount Chase county, 1872	632 40
Jan 29	To amount McPherson county, 1872	2,213 40
Jan 29	To amount Riley county, 1872	2,522 68
Jan 29	To amount Davis county, 1872	590 15
Jan 29	To amount Coffey county, 1872	4,008 53
Jan 29	To amount Johnson county, 1872	1,377 71
Jan 29	To amount Franklin county, 1872	3,691 01
Jan 29	To amount Doniphan county, 1872	1,580 05
Feb 18	To amount Bourbon county, 1872	3,761 40
Feb 18	To amount Neosho county, 1872	1,981 87
Feb 18	To amount Osborne county, 1872	108 65
Jan 1	To amount 5 per cent. on sale public lands	32,491 20
April 28	To amount Chase county, 1872	91 00
June 26	To amount Wilson county, 1872	803 20
June 27	To amount Ottawa county, 1872	800 00
June 28	To amount Republic county, 1872	663 22
June 30	To amount Marshall county, 1872	1,365 38
July 1	To amount Osage county, 1872	1,374 87
July 1	To amount Miami county, 1872	685 28
July 1	To amount Linn county, 1872	1,695 42
July 1	To amount Douglas county, 1872	2,488 46
July 1	To amount Brown county, 1872	1,681 00
July 3	To amount Johnson county, 1872	2,511 50

1873	PERMANENT SCHOOL FUND.	Dr.
July 3	To amount Osborne county, 1872	$272 22
July 3	To amount Jackson county, 1872	678 05
July 3	To amount Doniphan county, 1872	615 50
July 5	To amount Morris county, 1872	212 00
July 7	To amount Saline county, 1872	1,526 50
July 7	To amount Neosho county, 1872	1,932 10
July 8	To amount Nemaha county, 1872	3,723 58
July 8	To amount Franklin county, 1872	2,775 20
July 8	To amount Lyon county, 1872	1,467 35
July 9	To amount Mitchell county, 1872	575 00
July 9	To amount Anderson county, 1872	884 08
July 9	To amount Howard county, 1872	1,059 75
July 10	To amount Pottawatomie county, 1872	753 83
July 11	To amount Jewell county, 1872	2,633 15
July 11	To amount Sumner county, 1872	1,225 31
July 12	To amount Marion county, 1872	893 65
July 12	To amount Allen county, 1872	2,477 00
July 15	To amount Cowley county, 1872	1,043 75
July 15	To amount Bourbon county, 1872	1,815 34
July 16	To amount Chase county, 1872	2,707 80
July 16	To amount McPherson county, 1872	155 81
July 16	To amount Butler county, 1872	870 80
July 16	To amount Atchison county, 1872	1,020 00
July 16	To amount Shawnee county, 1872	768 63
July 17	To amount Dickinson county, 1872	2,283 64
July 17	To amount Wabaunsee county, 1872	1,130 21
July 17	To amount Labette county, 1872	1,305 00
July 18	To amount Cloud county, 1872	993 44
July 18	To amount Clay county, 1872	726 14
July 22	To amount Davis county, 1872	342 57
July 22	To amount Woodson county, 1872	930 31
July 28	To amount Sedgwick county, 1872	2,916 39
Aug 1	To amount Coffey county, 1872	2,395 22
July 21	To amount on sale public lands	8,124 67
		$231,164 61

1873	PERMANENT SCHOOL FUND.	Cr.
Jan 21	By amount invested in bonds	$33,100 35
Mar 3	By amount invested in bonds	25,129 63
April 16	By amount invested in bonds	32,768 04
Jan 1	By amount invested in bonds	3,262 50
May 1	By amount invested in bonds	18,692 98
May 1	By amount invested in bonds	1,930 00
June 1	By amount invested in bonds	21,909 83
Sept 1	By amount invested in bonds	61,708 63
Oct 1	By amount invested in bonds	26,273 35
Sept 1	By amount invested in bonds	134 00
Nov 29	By amount invested in bonds	4,716 66
Nov 29	By balance in treasury	1,538 64
		$231,164 61

1873	MILITARY FUND.	Dr.	Cr.
April 28	To amount balance, November 30, 1872	$7,516 89	
		$7,516 89	
April 28	By amount of warrants redeemed		$3,500 00
Nov 29	By amount balance in treasury		4,016 89
			$7,516 89

1872	STATEMENT OF UNION MILITARY SCRIP.	*Dr.*	*Cr.*
Aug 17	To amount received from the U. S. Government.....	$336,817 37	.....
		$336,817 37	.....
1873 Oct 23	By amount Union Military Scrip redeemed.....	.....	$336,817 37
			$336,817 37

1873	RAILROAD FUND.	*Dr.*	*Cr.*
	To balance November 30, 1872.....	$8,210 88	
	By amount to T. C. Sears, M. K. & T. R. R.....		$6,060 31
Nov 24	By balance in treasury.....		2,150 57
		$8,210 88	$8,210 88

1873	TERRITORIAL INDEBTEDNESS.	*Cr.*
	To balance outstanding scrip.....	$7,142 73

STATEMENT of amount received in the year 1873 on Taxes of 1861 and 1862, and balance remaining due.

On Taxes of 1861.		*On Taxes of* 1862.				
Names of Counties	*Bal. due.*	*Names of Counties*	*D. E. Assessm'ts.*	*Total Credit.*	*Over-paym.*	*Bal. due.*
Allen.....	$30 37	Atchison.....	.....	.....	.....	$1,092 23
Anderson.....	370 79	Chase.....	.....	.....	.....	172 81
Atchison.....	521 38	Doniphan.....	.....	.....	.....	2,067 98
Chase.....	74 11	Jefferson.....	.....	.....	.....	986 46
Davis.....	67 99	Johnson.....	$1,392 40	$1,392 40	.....	.....
Greenwood.....	293 21	Leavenworth.....	.....	.....	.....	1,017 72
Jackson.....	20	Linn.....	.....	6 03	$6 03	.....
Jefferson.....	179 66	Lyon.....	.....	.....	.....	344 24
Leavenworth.....	2,262 46	Marshall.....	.....	.....	.....	588 21
Marshall.....	358 86	Miami.....	.....	.....	.....	2,668 83
Miami.....	1,444 25	Shawnee.....	.....	.....	.....	907 99
Riley.....	317 05	Wyandotte.....	.....	.....	.....	193 10
Shawnee.....	778 06					
Woodson.....	97 45		$1,392 40	$1,398 43	$6 03	$10,019 57
Wyandotte.....	159 54					
Total am't due..	$6,255 38					

STATEMENT of amount received in 1873 on Taxes of 1863, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Anderson	.....	.....	.....	$1,225 33
Bourbon	.....	.....	.....	343 45
Chase	.....	.....	.....	252 63
Doniphan	$143 62	.....	$143 62	1,343 77
Johnson	.....	$2,052 03	2,052 03	.....
Linn	.....	.....	.....	2,206 22
Lyon	.....	.....	.....	387 04
Marshall	.....	.....	.....	571 01
Miami	.....	.....	.....	922 25
Shawnee	.....	.....	.....	42 84
Wyandotte	.....	.....	.....	384 01
	$143 62	$2,052 03	$2,195 65	$7,678 55

STATEMENT of amount received in 1873 on Taxes of 1864, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Anderson	.....	.....	.....	$1,043 30
Atchison	.....	.....	.....	214 03
Billings	.....	.....	.....	1,437 13
Chase	$9 10	.....	$9 10	.....
Doniphan	.....	.....	.....	670 14
Jefferson	46 76	.....	46 76	256 16
Johnson	.....	$3,331 49	3,331 49	.....
Lyon	.....	.....	.....	212 87
Shawnee	.....	.....	.....	784 50
Washington	.....	.....	.....	40 41
	$55 86	$3,331 49	$3,387 35	$4,658 54

STATEMENT of amount received in 1873 on Taxes of 1865, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Anderson	$212 86	.....	$212 86	$1,074 58
Bourbon	.....	.....	.....	2,280 60
Chase	.....	.....	.....	59 22
Doniphan	.....	.....	.....	870 74
Jefferson	.....	.....	.....	1,509 27
Johnson	.....	$3,573 53	3,573 55	.....
Lyon	.....	.....	.....	130 02
Nemaha	.....	.....	.....	607 26
Shawnee	.....	.....	.....	489 74
Washington	.....	.....	.....	389 80
	$212 86	$3,573 53	$3,786 41	$7,410 63

STATEMENT of amount received in 1873 on Taxes of 1866, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Atchison	.....	.....	.....	$53 24
Bourbon	.....	.....	.....	315 11
Davis	.....	.....	.....	93 74
Doniphan	.....	.....	.....	797 42
Jefferson	.....	.....	.....	887 37
Linn	$5 11	.....	$5 11	.....
Lyon	.....	.....	.....	78 91
Marshall	.....	.....	.....	630 41
Miami	.....	.....	.....	905 70
Nemaha	.....	.....	.....	364 30
Neosho	.....	.....	.....	216 54
Shawnee	.....	.....	.....	33 24
Wyandotte	.....	$648 71	$648 71	350 24
	$5 11	$648 71	$653 82	$4,726 22

STATEMENT of amount received in 1873 on Taxes of 1867, and balance remaining due.

Names of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Bourbon	.....	.....	.....	$1,189 49
Chase	$4 96	.....	$4 96	.....
Dickinson	.....	.....	.....	276 93
Doniphan	.....	.....	.....	729 70
Douglas	.....	.....	.....	1,593 98
Jefferson	.....	.....	.....	4,631 21
Leavenworth	18 00	.....	18 00	12,611 68
Lyon	.....	.....	.....	795 67
Marshall	.....	.....	.....	1,029 69
Miami	12 05	.....	12 05	3,579 60
Morris	.....	.....	.....	34 99
Osage	20	.....	20	.....
Ottawa	.....	.....	.....	312 51
Riley	.....	.....	.....	660 00
Saline	.....	.....	.....	70 99
Wyandotte	.....	$862 36	.....	2,072 33
	$35 21	$862 36	$53 21	$29,588 77

STATEMENT of amount received in 1873 on Taxes of 1868, and balance remaining due.

Names of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Atchison	.....	.....	.....	$151 74
Chase	$19 62	.....	$19 62	236 26
Coffey	.....	$237 28	237 28	1,726 58
Dickinson	.....	.....	.....	613 93
Doniphan	.....	.....	.....	459 74
Douglas	.....	.....	.....	2,730 84
Jefferson	22 24	.....	22 24	1,385 96
Leavenworth	4 70	.....	4 70	8,989 57
Linn	26 23	.....	26 23	.....
Lyon	.....	.....	.....	119 23
Marshall	.....	.....	.....	932 42
Miami	20 85	.....	20 85	1,466 72
Morris	.....	.....	.....	199 48
Neosho	.....	.....	.....	496 38
Ottawa	.....	.....	.....	53 97
Pottawatomie	.....	.....	.....	190 78
Riley	.....	.....	.....	872 30
Saline	1,952 50	.....	1,952 50	5,818 21
Wyandotte	.....	978 69	978 66	2,103 70
	$2,046 14	$1,215 00	$3,262 21	$28,537 81

STATEMENT of amount received in 1873 on Taxes of 1869, and balance remaining due.

Names of Counties.	*Total Cash.*	*D. & E. Ass'nts.*	*Total Credit.*	*Balance Due.*
Anderson	.....	.....	.....	$116 92
Atchison	.....	.....	.....	618 00
Bourbon	$683 48	.....	$683 48	1,267 31
Chase	42 43	.....	24 43	713 52
Coffey	.....	$459 18	459 18	1,437 66
Dickinson	.....	.....	.....	3,111 67
Doniphan	80 60	.....	80 60	253 75
Douglas	.....	.....	.....	677 40
Franklin	.....	518 55	518 55	676 39
Jefferson	278 64	.....	278 64	2,428 95
Johnson	.....	.....	807 81	1,773 02
Leavenworth	807 81	.....	.....	4,643 02
Lyon	.....	.....	.....	160 00
Marshall	.....	.....	.....	1,950 88
Miami	44 73	.....	44 73	7,485 14
Morris	.....	.....	.....	140 00
Nemaha	.....	.....	.....	331 25
Neosho	.....	.....	.....	2,304 47
Ottawa	.....	.....	.....	100 00
Saline	.....	.....	.....	4,695 67
Wyandotte	172 82	.....	172 82	3,090 71
	$2,110 51	$977 73	$3,071 24	$20,098 12

STATEMENT of amount received in 1873 on taxes of 1870, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Ass'm'ts.*	*Total Credit.*	*Balance Due.*
Anderson	.....	.....	.....	$1,484 74
Atchison	.....	.....	.....	461 92
Bourbon	$535 98	.....	$535 98	2,578 71
Chase	51 16	.....	51 16	307 85
Cherokee	.....	.....	.....	8,732 48
Coffey	.....	$465 52	465 52	249 27
Davis	.....	.....	.....	1,210 61
Douglas	.....	.....	.....	1,028 09
Franklin	.....	2 64	2 64	.....
Jefferson	194 39	.....	194 39	1,302 63
Johnson	.....	.....	.....	723 66
Labette	.....	.....	.....	1,421 27
Leavenwortn	19 03	.....	19 03	2,168 24
Marshall	117 40	.....	117 40	2,019 44
McPherson	29 37	236 86	266 23	322 62
Miami	173 31	.....	173 31	4,233 31
Morris	.....	1,806 13	1,806 13	.....
Nemaha	.....	.....	.....	944 77
Neosho	.....	.....	.....	142 17
Ottawa	514 11	.....	514 11	1,676 27
Republic	.....	.....	.....	302 01
Riley	.....	.....	.....	199 00
Saline	.....	.....	.....	4,683 05
Shawnee	.....	.....	.....	403 70
Wilson	.....	.....	.....	81 69
Wyandotte	394 90	.....	394 90	1,456 52
	$2,029 65	$2,511 90	$4,540 70	$38,094 02

STATEMENT of amount received in 1873 on taxes of 1871, and balance remaining due.

Name of Counties.	*Total Cash.*	*D. & E. Assm'nts.*	*Total Credit.*	*Overpayments.*	*Bal. Due.*
Anderson	$ 455 08	.....	$ 455 08	.....	$1,221 89
Bourbon	4,399 23	.....	4,399 23	.....	545 38
Chase	246 72	.....	216 72	.....	1,006 96
Cherokee	.....	.....	.....	.....	2,092 53
Cowley	.....	.....	.....	.....	468 73
Crawford	73 41	$262 17	335 58	.....	409 99
Davis	.....	.....	.....	.....	3,096 25
Doniphan	218 94	.....	218 94	.....	892 29
Douglas	.....	.....	.....	.....	2,514 89
Franklin	901 27	357 93	1,504 66	$245 46	.....
Jefferson	220 72	.....	220 77	.....	2,100 02
Labette	.....	.....	.....	.....	1,814 33
Leavenworth	1,156 27	.....	1,156 27	.....	4,180 11
Lincoln	.....	145 84	145 84	.....	220 17
Linn	372 46	119 13	491 59	.....	1,544 81
Lyon	.....	.....	.....	.....	1,528 50
Marshall	161 02	.....	161 02	.....	3,844 96
McPherson	194 00	.....	194 00	.....	7 04
Miami	202 50	.....	202 50	.....	359 93
Morris	.....	1,274 48	1,274 48	.....	20 79
Nemaha	.....	.....	.....	.....	3,830 83
Neosho	.....	.....	.....	.....	3,864 15
Osage	320 86	.....	320 86	.....	133 08
Ottawa	211 96	.....	211 96	.....	1,004 59
Pottawatomie	.....	.....	.....	.....	558 73
Republic	.....	.....	.....	.....	196 31
Saline	.....	.....	.....	.....	2,142 65
Shawnee	.....	.....	.....	.....	591 42
Wilson	169 82	.....	169 82	.....	403 41
Wyandotte	547 46	.....	547 46	.....	978 26
	$9,820 72	$2,159 05	$12,225 73	$245 46	$41,973 90

STATEMENT of amount received in 1873 on Taxes of 1872, and balance remaining due.

Name of Co.	*Total Cash.*	*Com. and Mileage.*	*D. E. Assessm'ts.*	*Total Credit.*	*Overpayments.*	*Balance due.*
Allen	$19,595 50	$443 26	$379 31	$20,518 07	.....	.....
Anderson	18,760 26	543 00	971 10	20,274 36	.....	$36 00
Atchison	40,755 07	732 19	.....	41,487 26	.....	730 13
Barton	119 77	87 15	.....	206 92	.....	.....
Bourbon	36,600 89	795 00	.....	37,395 89	.....	2,029 45
Brown	23,213 41	570 00	89 81	23,783 41	.....	.....
Butler	15,866 20	496 00	694 00	17,046 20	$673 62	.....
Chase	12,563 56	394 00	.....	12,957 56	.....	4,101 79
Cherokee	16,501 00	516 00	.....	17,017 00	.....	5,046 59
Clay	4,109 52	228 12	.....	4,337 64	.....	2,337 06
Cloud	6,073 99	291 14	660 99	6,368 13	.....	.....
Coffey	22,277 32	566 44	.....	22,843 76	.....	.....
Cowley	7,067 39	313 59	.....	7,380 98	.....	1,245 86
Crawford	16,213 83	504 67	.....	16,718 50	.....	.....
Davis	12,810 62	399 00	.....	13,209 62	.....	2,829 75
Dickinson	13,505 00	412 39	.....	13,917 39	.....	4,728 03
Doniphan	25,591 12	601 00	.....	26,192 12	.....	3,056 15
Douglas	65,025 00	963 00	.....	65,988 00	.....	1,976 15
Ellis	2,377 64	165 00	.....	2,542 64	.....	2,949 24
Ellsworth	3,616 21	231 00	.....	3,847 25	.....	1,320 66
Franklin	26,543 14	682 00	1,038 60	28,263 74	.....	1,835 52
Greenwood	12,130 00	365 00	.....	12,495 00	.....	6,569 78
Harvey	1,420 00	95 00	.....	1,515 00	.....	2,537 87
Howard	4,280 24	267 15	114 10	4,661 49	.....	3,353 49
Jackson	15,926 17	425 00	.....	16,351 17	.....	900 45
Jefferson	17,916 00	319 21	.....	18,235 21	.....	11,051 03
Jewell	1,751 00	173 27	358 13	2,282 40	118 88	.....
Johnson	28,002 15	622 81	*2,959 72	31,584 68	.....	910 30
Labette	19,920 03	585 75	1,189 92	21,695 70	.....	1,355 43
Leavenworth	79,973 51	1,143 94	.....	81,117 45	.....	5,225 26
Lincoln	1,758 74	160 00	102 14	2,020 88	.....	2,178 93
Linn	23,178 10	583 00	180 82	23,941 92	.....	2,913 38
Lyon	35,560 00	719 00	.....	36,279 00	.....	1,414 78
Marion	14,512 71	418 00	.....	14,930 71	.....	2,986 21
Marshall	15,221 48	477 90	.....	15,699 38	.....	8,487 67
McPherson	2,216 03	189 00	.....	2,405 03	.....	337 21
Miami	29,360 87	644 11	.....	30,004 98	.....	822 62
Mitchell	3,054 38	220 80	372 37	3,647 55	85 01	.....
Montgomery	17,282 67	540 49	1,979 85	19,804 01	.....	798 55
Morris	7,874 06	291 40	1,351 83	9,517 29	.....	3,809 69
Nemaha	23,277 48	593 00	.....	23,870 48	.....	3,857 21
Neosho	19,718 04	574 00	2,012 79	22,304 83	.....	669 79
Osage	21,278 50	575 57	†1,051 24	22,905 31	133 08	.....
Osborne	656 53	138 00	.....	794 53	.....	.....
Ottawa	4,841 66	250 69	.....	5,092 35	.....	1,888 96
Pottawatomie	23,016 69	545 00	.....	23,561 69	.....	2,156 25
Reno	382 34	59 00	146 89	588 23	.....	.....
Republic	3,150 00	240 00	.....	3,390 00	.....	293 92
Rice	415 00	62 00	.....	477 00	.....	2,603 87
Riley	10,607 31	325 00	328 67	11,260 93	.....	6,086 93
Saline	13,648 44	462 53	1,692 20	15,803 17	.....	2,264 00
Sedgwick	7,946 04	517 95	887 28	9,151 27	267 65	.....
Shawnee	53,152 32	833 63	1,438 14	55,424 09	.....	3,053 62
Sumner	1,654 36	178 00	.....	1,832 36	.....	639 77
Wabaunsee	10,669 81	336 00	793 98	11,802 79	.....	284 53
Washington	6,147 89	272 00	.....	6,419 89	.....	2,815 39
Wilson	11,692 98	401 88	.....	12,094 86	.....	1,377 96
Woodson	10,756 89	357 00	.....	11,113 89	.....	619 77
Wyandotte	16,602 38	483 00	.....	17,085 38	.....	2,066 99
	$958,638 80	$25,389 03	$20,296 08	$1,005,458 39	$1,278 24	$120,583 30

*Under act of March 1st, 1873.

†Of this sum, $590.07 was allowed under the act of February 26th, 1872.

ANNUAL REPORT OF SALES OF SCHOOL LANDS,

FURNISHED BY COUNTY CLERKS, IN ACCORDANCE WITH "AN ACT TO PROVIDE FOR THE REPORT OF SALES OF SCHOOL LANDS," APPROVED FEB. 27, 1871.

Session Laws 1871.

Counties	*Total number acres sold since admission of State*	*Total amount of sales*	*Average price per acre*	*Amount of principal paid*	*Amount of county sup'ts orders*	*Amount of unpaid installments bearing ten per cent. interest*	*No. acres sold during year ending July 1, 1873*	*Amount of sales*	*Average price per acre*	*Amount of principal paid*	*Amount of county sup'ts orders*	*Amount of installments unpaid for the year*
Allen	13,600	$55,216 00	$4 06	$28,110 34	$1,251 49	$27,105 66	160	$680 00	$4 25	$68 00	$246 26	$612 00
Anderson	14,840	57,563 32	3 87.2	27,999 57	1,004 30	29,563 75	15	150 00	10 00	75 00	128 95	.....
Bourbon	11,811.08	60,482 98	5 11.2	33,611 97	1,432 27	26,871 01	60	340 00	5 66⅔	90 00	54 70	250 00
Butler	15,282	59,644 00	3 90	6,665 40	984 12	765 00	3,282	11,994 00	3 65	1,204 80	330 42	.....
Clay	9,212	35,128 00	3 81	13,451 51	.....	20,829 24	503	2,175 60	4 32½	217 56	185 72	1,720 40
Cloud	8,482.40	35,484 40	4 18.3	12,739 10	842 93	22,745 30	1,604	4,885 00	3 05	610 00	246 78	1,168 13
Doniphan	7,278	37,743 96	5 17.2	24,714 68	633 13	13,029 28	.....	.....	.....	.....	7 20	.....
Franklin	7,640	41,966 84	5 49.3	30,264 01	198 25	11,702 83	.....	.....	.....	.....	119 43	271 00
Greenwood	11,093	40,413 50	3 65	20,964 47	667 83	18,937 03	960	3,360 00	3 50	512 00	90 10	2,848 00
Jackson	6,160	27,687 00	4 49	13,258 00	.....	14,229 00	.....	.....	.....	.....	.....	.....
Jewell	6,252	25,484 91	4 07.7	8,018 91	1,161 86	17,466 00	4,179	17,391 41	4 16.1	4,947 39	756 36	12,444 02
Linn	15,992	67,696 06	4 23.3	42,666 92	2,744 91	25,029 14	786.90	2,906 60	3 69.5	673 30	151 50	2,233 30
Lyon	11,440	57,112 61	4 99.8	29,317 04	1,400 54	1,715 20	160	543 20	2 39.5	54 32	151 92	795 65
Labette	16,030	55,462 00	3 49.9	16,617 62	1,669 78	38,844 38	1,760	5,620 00	3 19.3	1,022 00	311 08	.....
Marion	9,840	33,645 00	3 41.9	12,343 80	723 61	18,613 20	1,400	6,138 00	4 38.4	1,073 80	206 50	5,064 20
Miami	5,734	27,430 75	4 78.3	16,777 56	621 02	10,032 17	.....	.....	.....	1,398 61	.....	1,398 61
Montgomery	17,660	55,453 00	3 14	11,137 42	1,590 94	39,184 09	1,215	3,931 00	3 23	484 00	220 43	3,447 00
Morris	4,160	15,770 00	3 79	6,205 45	.....	9,564 55	240	760 00	3 16⅔	78 00	46 99	662 00
Nemaha	22,629.40	110,472 33	4 40	44,507 54	1,072 88	46,212 59.5	140	824 00	5 88.4	162 40	175 05	4,145 79
Osage	7,361.80	34,633 27	4 98.5	19,394 92	1,023 93	15,238 35	.....	.....	.....	.....	.....	.....
Pottawatomie	6,625.21	35,088 05	5 29.6	19,738 45	823 38	15,349 60	.....	.....	.....	.....	80 92	.....
Riley	9,181	47,228 20	5 10	14,267 22	430 19	23,066 89	242	1,108 00	4 50	118 00	72 14	505 60
Republic	13,600	48,617 50	3 57.5	14,938 96	132 90	33,678 54	2,004	7,406 00	3 69.5	1,371 40	288 50	6,034 60
Saline	13,120	55,122 00	4 20.1	39,096 30	.....	26,025 70	240	770 00	3 20	77 00	.....	693 00
Wabaunsee	.....	.....	.....	.....	.....	.....	560	2,078 00	3 71	207 80	343 92	95 40

RECAPITULATION—TAX COLLECTED, 1873.

On tax. 1862	$6 03	On tax, 1871	$9,820 72
On tax, 1863	143 62	On tax, 1872	958,638 80
On tax, 1864	46 76	Whole amount from taxes	975,095 41
On tax, 1865	212 86	From sale of books	1,164 00
On tax, 1866	5 11	5 per ct. on sale public lands	40,615 86
On tax, 1867	35 21	From int. on mun'p'l bonds	58,339 16
On tax, 1868	2,046 14		
On tax, 1869	2,110 51	Total received in treasury	$1,075,214 44
On tax, 1870	2,029 65		

The amount collected, $975,095.41, is .89, or nearly nine-tenths of $1,085,372.95, the total levy.

RECAPITULATION—EXPENDITURES, 1873.

Legislative	$34,900 96	Freedmen's University	$1,100 00
Governor	7,000 00	State Unversity	24,531 53
Secretary of State	14,500 00	Printing	53,647 38
Auditor	5,335 00	Miscellaneous account	39,517 34
Treasurer	5,500 00	Journals	1,800 00
Superintendent	4,219 94	State Penitentiary	71,200 00
Attorney General	1,850 00	Agricultural College	23,000 00
Adjutant General	550 00	Horticultural Society	1,000 00
Supreme Court	8,820 00	Regents	2,498 40
District Judges	37,138 43	State House	9,764 25
Library	1,849 60	Interest fund	93,403 00
Emporia Normal School	16,976 13	Annual school fund	237,220 23
Leavenworth Normal School	5,988 65	Military	3,500 00
Blind Asylum	11,586 01	Municipal interest	54,289 79
Deaf and Dumb Asylum	35,088 17		
Insane Asylum	25,575 00		$833,349 72

ESTIMATE OF EXPENSES FOR THE YEAR 1874, ASIDE FROM PUBLIC INSTITUTIONS.

Legislative Department.		
For per diem and mileage		$40,000 00
Governor's Department.		
For salary of Governor	$3,000 00	
For salary of private secretary	1,500 00	
For making and recording patents	300 00	
For telegraphing and postage	500 00	
For contingent expenses	2,000 00	
		$7,300 00
Secretary of State.		
For salary of Secretary of State	$2,000 00	
For salary of chief clerk	1,200 00	
For additional clerk hire	3,000 00	
For stationery	2,000 00	
For fuel	1,200 00	
For gas	1,000 00	
For water and ice	300 00	
For freight and expressage	200 00	
For blank books	200 00	
For contingent fund	500 00	
For postage and telegraphing	400 00	
For janitor	800 00	
For engineer	1,000 00	
For fireman	400 00	
		$14,200 00
Auditor of State.		
For salary of Auditor	$2,000 00	
For salary of chief clerk	1,200 00	
For additional clerk hire	2,400 00	
For postage	200 00	
For contingent fund	200 00	
		$6,000 00
State Treasurer.		
For salary of State Treasurer	$2,000 00	
For clerk hire in office	4,400 00	
For postage and expressage	250 00	
For contingent fund	250 00	
		$6,900 00

ESTIMATE OF EXPENSES FOR 1874—CONTINUED.

Superintendent of Public Instruction.		
For salary of Superintendent of Public Instruction	$2,000 00	
For clerk hire in office	2,500 00	
For traveling expenses	700 00	
For postage	225 00	
For contingent fund	200 00	
For furniture for office	200 00	
		$5,825 00
Supreme Court.		
For salary of Judges	$7,000 00	
For salary of reporter	700 00	
Per diem of clerk	350 00	
For contingent fund	300 00	
For copying	500 00	
For costs in State cases	150 00	
		$6,900 00
District Judges.		
For salary of Judges		$40,000 00
State Librarian.		
For salary of Librarian	$1,500 00	
For freight, expressage and postage	400 00	
For books for miscellaneous department	300 00	
		$2,200 00
Adjutant General's Department		
For salary of Adjutant General	$500 00	
For rent of arsenal	100 00	
For collecting State arms	200 00	
		$800 00
Sheriffs' Accounts.		
For transporting persons to State Penitentiary for year 1873	$3,000 00	
For transporting persons to State Penitentiary for year 1874	3,500 00	
		$6,500 00
Sheriffs' Accounts.		
For arresting fugitives from justice for year 1873	$500 00	
For arresting fugitives from justice for year 1874	600 00	
		$1,100 00
Railroad Assessors.		
For per diem and mileage for year 1873	$1,500 00	
For per diem and mileage for year 1874	$2,000 00	
		$3,500 00
Commissioners to Examine State Institutions.		
(No estimate furnished.)		
Board of Agriculture.		
For pay of delegates. (No estimate furnished.)		
State Printing.		
Printing for current year		$35,000 00
Miscellaneous Accounts.		
Sundry bills estimated at		$20,000 00
Total amount		$198,325 00

NOTE TO PAGE 27.—The following is copied from a Madison (Wisconsin) letter in the Chicago Tribune:

"Under existing laws the railroads pay an annual license of three per cent. on gross earnings. An effort was made last winter to raise this to 5 per cent., but it was resisted and defeated, as too burdensome on these corporations. The aggregate amount of the gross earnings reported by all of the companies operating lines within this State, for the year ending December 31, 1872, was $8,595,518.36; yielding in revenue to the State, at 3 per cent. the amount of $257,865.55. The Secretary, by calculation on three different bases: 1, by taking the actual cost of the roads and equipments; or, 2, by adding to the total indebtedness of the roads the aggregate market or quoted value of their stocks; or, 3, by taking an amount the interest of which, at 7 per cent., or any other assumed rate, would produce a sum equal to the net earnings, shows that, applying the rate of 2.23 per cent. which, by returns from forty-seven counties of the State, is found to be the average aggregate rate of taxation for all purposes, from State to road taxes, on other property, railroads should pay much more than they do now. The total revenue which would accrue to the State by averaging the results of the three different bases of calculation would be $1,013,375.52, which is 11.79 per cent. of the gross earnings. The Secretary says: 'If this amount were annually paid into the State treasury, *it would be more than sufficient to defray all of the expenses of the State government, including the penal and all the charitable institutions;*' and makes the following suggestion, which is commended to the attention of anti-monopolists, reformers and friends of equal taxation:

"'It is, therefore, recommended that a law be enacted making it the duty of the State Board of Assessment to assess annually all railroad property lying within this State *according to the same rule that other property is now assessed;* and providing that the Secretary of State shall annually ascertain the rate of taxation paid by other property, and shall levy the same rate upon the assessed valuation of railroad property so determined by said board; and providing further, that the amount of the tax so determined shall be paid into the State treasury.'"